



MEETING NOTICE AND AGENDA  
AMENDED

Notice is hereby given that the Kaysville City Council will hold a regular council meeting on **Thursday, June 18, 2026**, starting at 7:00 PM in the **Council Chambers in Kaysville City Hall at 23 East Center Street, Kaysville, UT**. The meeting will be streamed on YouTube, and the link to the meeting will be posted on [www.KaysvilleLive.com](http://www.KaysvilleLive.com).

Public comments during the meeting are only taken for Action Items, “Call to the Public”, or public hearings. **Those wishing to speak during these times must sign up in person before the meeting begins.** Comments may also be submitted to the City Council via email to [publiccomment@kaysville.gov](mailto:publiccomment@kaysville.gov). Emailed comments will NOT be read aloud at the meeting.

**CITY COUNCIL Q&A – 6:30 PM**

*The City Council will be available to answer questions or discuss any matters the public may have.*

**CITY COUNCIL MEETING – 7:00 PM**

*The agenda shall be as follows:*

- 1) OPENING
  - a) Presented by Council Member Mike Blackham
- 2) CALL TO THE PUBLIC (3 MINUTE LIMIT; MUST SIGN UP IN PERSON BEFORE THE MEETING BEGINS)
- 3) PRESENTATIONS AND AWARDS
  - a) A Proclamation Declaring July 2026 as Parks and Recreation Month
  - b) Annual Open and Public Meetings Act Training — City Attorney Nic Mills
- 4) DECLARATION OF ANY CONFLICTS OF INTEREST
- 5) CONSENT ITEMS
  - a) Approval of Minutes from the April 16, 2026 City Council Meeting
  - b) Approval of Minutes from the April 16, 2026 Kaysville Business Park Architectural Review Committee Meeting
  - c) Approval of Minutes from the May 1, 2026 City Council Work Session
  - d) Approval of Minutes from the May 5, 2026 City Council Work Session
  - e) Approval of Minutes from the May 7, 2026 Kaysville Municipal Building Authority Board Meeting
  - f) Approval of Minutes from the May 7, 2026 Kaysville Redevelopment Agency Board Meeting
  - g) Approval of Minutes from the May 7, 2026 City Council Meeting
  - h) FY 2026 Fraud Risk Assessment
  - i) Consideration of a Resolution Authorizing the Pick Up of the Employee Portion of Utah Retirement Systems Tier 2 Public Safety and Firefighter Retirement System Enhancement Contributions
  - j) Consideration of a Professional Services Agreement for SR-177 West Davis Corridor Right-of-Way Improvements with JUB Engineers
- 6) ACTION ITEMS
  - a) Consideration of a Rezone Request at 768 West Christopher Circle from R-A Agricultural Residential to R-1-20 Single-Family Residential for Nicholas Racker
  - b) A Resolution Amending the Kaysville City Budget for Fiscal Year 2026

- c) A Resolution Adopting the Kaysville City Modified Tentative Budget for Fiscal Year 2027
  - d) A Resolution Adopting a Schedule of Fiscal Year 2027 Council Approved Positions and Compensation Schedules for City Officials and Employees
  - e) A Resolution Adopting Changes to the Kaysville City Consolidated Fee Schedule for Fiscal Year 2027
  - f) A Resolution Adopting the Kaysville City Interim Budget for Fiscal Year 2027
  - g) A Resolution Adopting the Kaysville Property Tax Impact Schedule for Fiscal Year 2027
  - h) A Resolution Adopting a Property Tax Levy for Fiscal Year 2027 Subject to a Truth in Taxation Hearing and Adoption of the Final Budget
- 7) WORK ITEMS
- a) Discussion of Placing a General Obligation Bond for a Fire Station on the Ballot (Ongoing Discussion)
- 8) COUNCIL MEMBERS REPORTS
- 9) CITY MANAGER REPORT
- 10) ADJOURNMENT

**KAYSVILLE CITY REDEVELOPMENT AGENCY BOARD MEETING**

*The agenda shall be as follows:*

- 1) OPENING
- 2) A RESOLUTION ADOPTING A BUDGET FOR THE KAYSVILLE CITY REDEVELOPMENT AGENCY FOR FISCAL YEAR 2027
- 3) ADJOURNMENT

**KAYSVILLE CITY MUNICIPAL BUILDING AUTHORITY BOARD MEETING**

*The agenda shall be as follows:*

- 1) OPENING
- 2) A RESOLUTION ADOPTING A BUDGET FOR THE KAYSVILLE CITY MUNICIPAL BUILDING AUTHORITY FOR FISCAL YEAR 2027
- 3) ADJOURNMENT

Kaysville City is dedicated to a policy of non-discrimination in admission to, access to, or operations of its programs, services, or activities. If you need special assistance due to a disability, please contact the Kaysville City Offices at (801) 546-1235 at least 24 hours in advance of the meeting to be held.

I hereby certify that I posted a copy of the foregoing Notice and Agenda at Kaysville City Hall, Kaysville City website at [www.kaysville.gov](http://www.kaysville.gov), and the Utah Public Notice website at [www.utah.gov/pmn](http://www.utah.gov/pmn). Posted on June 16, 2026.



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Annemarie Plaizier  
City Recorder

**Proclamation for Parks and Recreation Month  
July 2026**

WHEREAS, parks and recreation is an integral part of communities throughout the nation, including Kaysville City; and

WHEREAS, parks and recreation promotes health and wellness by encouraging time spent in nature, which improves physical health, boosts cognitive performance, supports overall well-being, and helps alleviate mental health challenges; and

WHEREAS, parks and recreation encourages physical activity by offering spaces for popular sports, hiking, and biking trails, and a variety of other recreational opportunities; and

WHEREAS, recreation programming—such as youth sports, educational initiatives, and out-of-school programs—supports positive childhood development; and

WHEREAS, Kaysville City recognizes the many benefits derived from parks and recreation resources; and

WHEREAS, Kaysville City’s park system includes 12 parks, open spaces, and trails, complemented by a variety of recreation programs enjoyed by residents; and

WHEREAS, we acknowledge the significant contributions of our employees and volunteers who maintain clean, safe parks, organize activities, advocate for more open space, and enhance quality of life for our community; and

WHEREAS, the U.S. House of Representatives has designated July as Parks and Recreation Month.

NOW THEREFORE, BE IT RESOLVED, that I, Tamara Tran, Mayor of Kaysville City, along with the Kaysville City Council, do hereby proclaim July 2026 as

**Parks and Recreation Month**

in Kaysville City and encourage all residents to enjoy and support our parks and recreation programs, volunteer in community efforts, and help preserve and enhance these valuable resources for future generations.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of Kaysville City to be affixed on this 18<sup>th</sup> day of June 2026.

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Mayor Tamara Tran



KAYSVILLE CITY COUNCIL  
April 16, 2026

Minutes of the regular Kaysville City Council meeting held on April 16, 2026, at 7:00 p.m. in the Council Chambers of Kaysville City Hall, located at 23 East Center Street, Kaysville, Utah.

Council Members Present: Mayor Tamara Tran, Council Member John Swan Adams, Council Member Mike Blackham, Council Member Abbigayle Hunt, Council Member Nate Jackson, and Council Member Joshua McBride

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, City Recorder Annemarie Plaizier, Community Development Director Melinda Greenwood, Information Systems Director Ryan Judd, Assistant City Attorney Katie Ellis, Kaleb McEntire, Travis Padilla, David Gourley, Kevin Madsen, Jim Morgan, Fawn Morgan, Baron Sandberg, Cambree Baer, Kevin Ellis, Kyle Greenwood, Reve Lee, Aaron Cain, Barbara Barton, Vance Garfield, Linda Ross

**OPENING**

Mayor Tamara Tran called the Kaysville City Council meeting to order and welcomed those in attendance.

Council Member Joshua McBride offered an opening prayer and led those in attendance in the Pledge of Allegiance.

**CALL TO THE PUBLIC**

Former Kaysville City Recorder Linda Ross addressed the council and shared the story behind her recently completed four-volume publication, *Legacies of Kaysville*. Ms. Ross explained that during her employment with Kaysville City from 1983 until her retirement in 2016, one of her responsibilities was maintaining the city's official records. Through that work, she developed a strong interest in local history and began collecting stories shared by longtime residents, including Harold Gailey and Alice Telford, with the hope of one day writing a book.

Ms. Ross explained that although she gathered information for many years, work responsibilities prevented her from pursuing the project until after retirement. Approximately a year after retiring, she revisited the historical notes, records, and photographs she had collected and began conducting extensive research. She noted that access to digitized records and archives greatly expanded the information available to her. Ms. Ross stated that the project ultimately took nine years to complete and involved extensive research, writing, and documentation of Kaysville's history.

Ms. Ross presented copies of the completed publication to the mayor and city council. She explained that the project grew into four volumes because she found it difficult to remove many of the stories and historical accounts she had gathered. She stated that the books document Kaysville's history through the present day and are available for purchase individually online.

Council members and Mayor Tran expressed appreciation for the gift and thanked Ms. Ross for both her years of service to Kaysville City and her efforts to preserve the community's history. Ms. Ross stated that she felt many important stories would have been lost if they had not been documented. Mayor Tran thanked her for her contribution and invited those in attendance to recognize her efforts with applause.

Caleb McEntire addressed the council regarding Flock AI surveillance cameras installed along 200 North and Main Street. Mr. McEntire described the cameras as automated license plate readers that collect information including license plate data, vehicle characteristics, and location information. He expressed concerns regarding privacy, data collection practices, cybersecurity vulnerabilities, and government surveillance. Mr. McEntire argued that the technology creates searchable records of vehicle movements and could potentially result in misidentification of vehicles or individuals. He also questioned the level of oversight associated with searches conducted through the system and raised concerns regarding Fourth Amendment protections. Mr. McEntire further criticized the company's handling of data and questioned the effectiveness of the technology as a crime-fighting tool. He concluded by requesting that the city remove the surveillance cameras from city streets.

## **PRESENTATIONS AND AWARDS**

### **PRESENTATION OF THE EMPLOYEE OF THE QUARTER AWARD**

City Attorney Nic Mills presented the Employee of the Quarter award to Assistant City Attorney Katie Ellis. Mr. Mills explained that Mrs. Ellis had previously worked for Kaysville City as a public interest law fellow while attending law school before serving as an assistant city attorney for Layton City and Ogden City. He noted that this was the second consecutive quarter where she had been nominated for the award and stated that she was nominated this quarter by Police Chief Oberg.

Mr. Mills highlighted Mrs. Ellis's work on the city's recently adopted massage establishment ordinance, noting that she worked closely with staff to implement and enforce the ordinance immediately following its adoption. He stated that enforcement efforts had already resulted in the closure of two massage businesses operating in violation of the ordinance that were believed to be connected to human trafficking activities. Mr. Mills praised Mrs. Ellis for her expertise in code enforcement and criminal prosecution, her contributions to improving legal department processes, and her service to the Planning Commission. He also noted that she currently serves as vice president of the Utah Municipal Attorneys Association and is expected to become its president.

Mrs. Ellis thanked the council and city staff for the recognition and stated that many city employees who provide critical services to residents are equally deserving of recognition. She credited the successful development and implementation of the massage establishment ordinance to a collaborative effort involving city staff, law enforcement personnel, city leadership, and the City Council. Mrs. Ellis expressed appreciation for the opportunity to be involved in the project and stated that she was happy to be serving Kaysville City.

Mayor Tran also congratulated Mrs. Ellis and commended her dedication and work ethic. She

shared remarks regarding Mrs. Ellis's commitment to her family while pursuing a legal career and thanked her for her efforts in addressing the massage establishment issue. Mayor Tran emphasized the city's commitment to combating illegal sex trafficking activities and expressed appreciation for Mrs. Ellis's role in helping implement and enforce the ordinance.

#### PRESENTATION TO LINDA ROSS IN RECOGNITION OF HER DEDICATION TO PRESERVING KAYSVILLE'S HISTORY FOR FUTURE GENERATIONS

Mayor Tran read a statement recognizing Linda Ross's decades of service to Kaysville City in numerous capacities, including city recorder, payroll clerk, human resources, license clerk, and cemetery recorder. She stated that Ms. Ross's contributions extended beyond her official responsibilities and described her as Kaysville's unofficial historian who spent years preserving the stories and history of the community.

Mayor Tran explained that following her retirement, Ms. Ross devoted nearly a decade to researching and compiling Kaysville's history. She noted that Ms. Ross reviewed city council records dating back to the 1800s, conducted interviews, and researched historical archives to preserve the city's historical record. Mayor Tran stated that Ms. Ross dedicated thousands of hours to the project and emphasized that much of Kaysville's history may have been lost without her efforts. She praised Ms. Ross for creating a lasting resource that will allow future generations to better understand the community's history and heritage.

In recognition of her service and contributions, Mayor Tran presented Ms. Ross with the Key to the City, describing it as the highest honor the city can bestow and one that is awarded only on rare occasions. Mayor Tran expressed gratitude on behalf of the City Council and residents of Kaysville for Ms. Ross's dedication to preserving the community's history and legacy. Following the presentation, council members, staff, and attendees congratulated Ms. Ross on the recognition.

#### PRESENTATION FROM TRAVIS PADILLA WITH GROW THE FLOW UTAH

Mayor Tran introduced Travis Padilla of Grow the Flow Utah and noted that preservation of the Great Salt Lake remains both a state priority and an important issue for Kaysville City.

Mr. Padilla provided a presentation regarding the condition of the Great Salt Lake and the role local governments can play in addressing its decline. He explained that approximately 80 percent of the water that historically flowed into the lake is now diverted for agricultural, residential, and other human uses. While acknowledging the seriousness of the issue, he emphasized that because the causes are largely human-driven, meaningful solutions remain within reach.

Mr. Padilla discussed the importance of preserving the Great Salt Lake for future generations and stated that local governments play a critical role through water conservation policies and water use decisions. He noted that experts estimate water conservation reductions of approximately 30 to 50 percent may be necessary to place the lake on a sustainable path and support state goals tied to the 2034 Winter Olympics.

Mr. Padilla outlined several reasons why the lake's health is important, including public health

concerns related to exposed lakebed and potential dust storms, economic impacts associated with the lake's contribution to Utah's economy, and the ecological importance of the lake as habitat for millions of migratory birds along the Pacific Flyway. He also noted the lake's importance to industries that rely on its natural resources.

Mr. Padilla encouraged municipalities to adopt policies that promote water conservation, particularly related to outdoor watering. He discussed measures such as watering restrictions, seasonal watering guidelines, water-efficient landscaping, tiered water pricing, and water budget programs. He also encouraged cities to prohibit nonfunctional turf in new developments and redevelopments and cited examples from other Utah communities that have achieved significant water savings through conservation efforts.

Mr. Padilla concluded by emphasizing that local policy decisions collectively influence the future of the Great Salt Lake and encouraged city leaders to act while meaningful conservation opportunities remain available. He informed the council that the presentation materials were part of a University of Utah project focused on municipal water policy and offered to provide additional resources and assistance.

Council Member Adams thanked Mr. Padilla for the presentation and asked about University of Utah research regarding groundwater resources beneath the Farmington Bay area. Mr. Padilla stated that preliminary reports suggest significant groundwater resources may exist, although additional research is needed to determine accessibility and potential use.

Mayor Tran asked about proposals to augment the Great Salt Lake through water transfers from rivers outside the basin. Mr. Padilla acknowledged that several concepts have been discussed but noted that such projects would require substantial time, funding, infrastructure, and regulatory approvals. He emphasized that conservation remains the most immediate and controllable solution available to communities.

Mayor Tran noted that Kaysville has already implemented water conservation efforts, including landscape conversions along 200 North, and Mr. Padilla agreed that such projects contribute to broader conservation goals.

#### A PROCLAMATION DECLARING FRIDAY, APRIL 24, 2026, AS ARBOR DAY

Mayor Tran announced a proclamation declaring April 24, 2026, as Arbor Day. Because the city issues the proclamation annually, she did not read the full text into the record.

#### DECLARATION OF ANY CONFLICTS OF INTEREST

No conflicts of interest were declared.

#### CONSENT ITEMS

Council Member Hunt requested that Items E and G through J be removed from the consent agenda for discussion, while Council Member Blackham requested that Items D and F also be removed.

Council Member Hunt made a motion to approve the following Consent Items:

- a) Approval of Minutes from the March 5, 2026 City Council Meeting.
- b) Approval of Minutes from the March 13, 2026 City Council Work Session.
- c) Appointment of Brandon Barnedt, Ian Johnson, and Melissa Robinson as RAMP Advisory Board Members.

Council Member Jackson seconded the motion.

The vote on the motion was as follows:

Council Member Adams, Yea  
Council Member Blackham, Yea  
Council Member McBride, Yea  
Council Member Hunt, Yea  
Council Member Jackson, Yea

The motion passed unanimously.

The council then discussed the remaining consent items.

Council Member Hunt requested discussion regarding Items G through J, which involved rezoning several city-owned properties to the Public Use (PU) zone. She noted that some residents appeared to have concerns regarding the purpose of the rezones and wanted the discussion to provide clarification regarding the intent of the changes and address concerns about potential future state involvement with those properties.

City Attorney Nic Mills explained that the proposed rezones would change the underlying zoning designation of city-owned parks and public properties to Public Use in order to better reflect their existing use. He stated that the change would make parks and public facilities more readily identifiable on city zoning maps and provide a more accurate representation of existing land uses. Mr. Mills also addressed concerns that the state could potentially require uses such as homeless shelters on the properties. He explained that because the properties are owned by Kaysville City, any such action would require significant state intervention, including acquisition of the property through eminent domain and payment of fair market value. He stated that such a scenario was highly unlikely and emphasized that the rezones reinforce the public nature of the properties by clearly identifying them as land dedicated for public use.

Council Member Blackham asked whether the Public Use designation could allow certain public facilities to be placed on the properties without additional rezoning. Mr. Mills responded that city-sponsored public facilities would be permitted, but the city would retain control over the properties and their use. He reiterated that any attempt by another governmental entity to impose a use on city-owned property would likely involve significant property rights and legal issues. Mayor Tran asked what prompted the review of the zoning designations. Mr. Mills explained that during a previous review of the general plan and zoning maps, staff recognized that many public properties appeared as residential uses and determined that updating the zoning would provide a more

accurate representation of existing conditions. He clarified that the changes were initiated by the city and were not requested by any outside agency.

The council then discussed Item D, the proposed award of a bid for the Kings Court Waterline Project. Council Member Blackham noted the significant difference between the lowest and highest bids received and expressed support for awarding the project while requesting additional oversight of project costs. He stated that while contingencies are common in construction projects, he would like the project to return to the council if costs exceeded 10 percent above the awarded contract amount. Mr. Mills indicated that staff could incorporate that condition into the approval.

Discussion then moved to Item E, an extension of the city's contract with Robinson Waste Services for sanitation services. Mayor Tran recalled previous discussions regarding rebidding the contract to ensure competitive pricing and asked why staff was recommending a one-year extension rather than a shorter extension period. City Manager Jaysen Christensen explained that staff intends to begin preparing and issuing a request for proposals as soon as possible, but noted that any new provider would require substantial lead time to acquire equipment, hire personnel, and prepare operations. He stated that lead times for sanitation vehicles can range from 12 to 15 months and that providing adequate preparation time would encourage broader participation and more competitive bids. Council members expressed support for extending the current contract while beginning the rebidding process for the next contract cycle.

The council also discussed Item F, approval of a lease-purchase agreement for a replacement police vehicle. Council Member Blackham expressed concern about approving a long-term vehicle commitment while the council was still considering the upcoming fiscal year budget and a potential property tax increase. He asked whether the lease payments would be in addition to the police department's existing fleet budget and whether replacement of the vehicle was immediately necessary. Mr. Christensen explained that the vehicle being replaced was a 2019 Dodge Durango assigned to detectives that had experienced both engine and transmission failures after extensive maintenance issues. Staff had hoped to keep the vehicle operational until the next fiscal year but determined that replacement could no longer be delayed.

Mr. Christensen explained that only a small portion of the lease cost would affect the current fiscal year and that future payments had already been anticipated within the fleet replacement projections included in the proposed budget. He stated that the replacement represented an existing fleet need rather than an expansion of the fleet. Council members discussed the advantages and disadvantages of leasing versus purchasing vehicles outright, including interest costs, residual values, maintenance expenses, mileage limitations, and vehicle replacement schedules. Mr. Christensen explained that staff had evaluated leasing through Unified Fleet Services, a company that provides fleet leasing services to municipalities nationwide. He stated that staff viewed the detective vehicle as an opportunity to evaluate the leasing model before considering broader implementation within the city's fleet. Council members expressed appreciation for staff's efforts to explore alternative approaches to managing fleet costs while maintaining necessary public safety operations.

Following discussion, Council Member Adams made a motion to approve the following Consent Items:

- d) Bid Award for Kings Court Waterline Project.

- e) Approval of an Extension to the City’s Contract with Robinson Waste Services for Sanitation Services.
- f) Approval of a Lease/Purchase Agreement for a Police Vehicle.
- g) Rezone Request for the Angel Street Soccer Complex, Located at 150 South Angel Street (Parcel #11-580-0376), from R-A Agricultural Residential to PU Public Use.
- h) Rezone Request for Parcel #08-009-0035, Located at the Southwest Corner of Flint Street and Webb Lane, from R-1-20 Single-Family Residential to PU Public Use.
- i) Rezone request for Hess Farms Park located at 1625 South 550 East (parcel number 08-033-0047) from R-1-8 Single Family Residential to PU Public Use.
- j) Rezone request for Gailey Park located at approximately 200 South 300 West (parcel numbers 11-107-0040, 11-107-0039, and 11-676-0024) from R-1-8 Single Family Residential to PU Public Use.

The motion included a condition that the Kings Court Waterline Project return to the council if project costs exceeded a 10 percent contingency threshold.

Council Member McBride seconded the motion.

The vote on the motion was as follows:

- Council Member Blackham, Yea
- Council Member McBride, Yea
- Council Member Hunt, Yea
- Council Member Jackson, Yea
- Council Member Adams, Yea

The motion passed unanimously.

**ACTION ITEMS**

**AN ORDINANCE AMENDING VARIOUS SECTIONS OF TITLE 17 OF THE KAYSVILLE CITY CODE TO COMPLY WITH SENATE BILL 179 TITLED “LOCAL REGULATION OF BUSINESS ENTITIES AMENDMENTS”**

Prior to discussion of the ordinance, Community Development Director Melinda Greenwood indicated that the council had expressed a preference to postpone consideration of the item.

Council Member Blackham made a motion to table the ordinance and continue consideration to a future meeting, requesting that it be brought back for consideration at the second council meeting in May rather than the next scheduled meeting. Mayor Tran clarified the timing of the request, and Council Member Adams seconded the motion.

The vote on the motion was as follows:

- Council Member McBride, Yea
- Council Member Hunt, Yea

Council Member Jackson, Yea  
Council Member Adams, Yea  
Council Member Blackham, Yea

The motion passed unanimously.

### **COUNCIL MEMBER REPORTS**

Council Member Adams welcomed the high school students in attendance and expressed appreciation for their participation in local government. He encouraged them to remain engaged in civic affairs and local government and stated that he hoped they found the meeting informative.

Mayor Tran also addressed the students and encouraged them to continue learning about governmental processes. She mentioned upcoming political party conventions in Davis County and suggested that attending such events could provide an opportunity to observe how local political parties select candidates and participate in the electoral process.

### **ADJOURNMENT**

Council Member Adams made a motion to adjourn the meeting at 7:57 p.m. The motion passed unanimously.

Following adjournment of the City Council meeting, the Kaysville Business Park Architectural Review Committee convened to consider items on its agenda.

KAYSVILLE BUSINESS PARK  
ARCHITECTURAL REVIEW COMMITTEE MEETING  
April 16, 2026

Minutes of a Kaysville Business Park Architectural Review Committee meeting held on April 16, 2026, at 7:57 p.m. in the Council Chambers of Kaysville City Hall, located at 23 East Center Street, Kaysville, Utah.

Committee Members Present: Chairperson Tamara Tran, John Swan Adams, Mike Blackham, Abbigayle Hunt, Nate Jackson, Joshua McBride

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, City Recorder Annemarie Plaizier, Community Development Director Melinda Greenwood, Information Systems Director Ryan Judd, Kaleb McEntire, David Gourley, Kevin Madsen, Baron Sandberg, Cambree Baer, Kyle Greenwood, Reve Lee, Aaron Cain

**OPENING**

Chairperson Tran called the Kaysville Business Park Architectural Review Committee meeting to order and welcomed those in attendance.

**CONSIDERATION OF AN ILLUMINATED WALL SIGN AT 1121 WEST FLINT MEADOW DRIVE FOR MOSS VOMELA**

Community Development Director Melinda Greenwood presented a request from Moss Vomela for approval of an illuminated wall sign to be installed on the northern façade of the building located at 1121 West Flint Meadow Drive. Ms. Greenwood explained that the sign would replace an existing sign associated with a previous tenant and would be mounted directly to the building. She reviewed the location of the property within the Kaysville Business Park and displayed the proposed sign design. Ms. Greenwood stated that staff had reviewed the proposal for compliance with the city's sign regulations and the Kaysville Business Park Development Guide and determined that the sign met all applicable requirements. Staff recommended approval of the request.

Committee Member Hunt noted that the sign would be illuminated but observed that there were no residential properties located in close proximity to the site. She stated that the potential impact of illuminated signs on nearby residences is typically a consideration during sign reviews and wanted to clarify that the proposed sign would not adversely affect neighboring homes.

Following discussion, Committee Member Hunt made a motion to approve the illuminated wall sign at 1121 West Flint Meadow Drive for Moss Vomela. The motion was seconded by Committee Member McBride.

The vote on the motion was as follows:

Committee Member Hunt, Yea  
Committee Member Jackson, Yea  
Committee Member Adams, Yea  
Committee Member Blackham, Yea  
Committee Member McBride, Yea

The motion passed unanimously.

### **ADJOURNMENT**

Committee Member Blackham made a motion to adjourn the Kaysville Business Park Architectural Review Committee meeting at 8:00 p.m. The motion passed unanimously.

DRAFT

KAYSVILLE CITY COUNCIL  
WORK SESSION  
May 1, 2026

Minutes of a special Kaysville City Council work session held on Friday, May 1, 2026, at 9:00 a.m. at Kaysville City Hall, 23 East Center Street, Kaysville, Utah.

Council Members present: Mayor Tamara Tran, Council Member John Adams, Council Member Mike Blackham, Council Member Abbigayle Hunt, Council Member Nate Jackson, and Council Member Joshua McBride

Staff Present: City Manager Jaysen Christensen, Finance Director Maryn Nelson, Assistant Finance Director Paker Godwin, City Recorder Annemarie Plaizier, Fire Chief Paul Erickson, Police Chief Sol Oberg, Parks and Recreation Director Cole Stephens, Public Works Director Josh Belnap, Power Director Brian Johnson, Information Systems Manager Ryan Judd

**REVIEW AND DISCUSSION OF THE TENTATIVE FY 2027 BUDGET**

City Manager Jaysen Christensen opened the budget work session by reviewing new state requirements related to Truth in Taxation. He explained that municipalities are now required to provide notice at their first meeting in May if the proposed budget includes a property tax increase. Although the City Council had not yet reviewed or voted on the proposed budget, staff's recommended budget included a property tax revenue increase of 31.24%, generating approximately \$1.795 million in additional revenue. Mr. Christensen emphasized that this represented the same dollar amount increase approved by the council during the previous budget cycle but ultimately not implemented due to procedural issues identified by the state. He noted that staff intended to ensure full compliance with all Truth in Taxation requirements this year, including holding a hearing dedicated exclusively to the Truth in Taxation process.

Finance Director Maryn Nelson shared remarks regarding long-term planning and financial stewardship. She compared budgeting decisions to planting a tree for future benefit and emphasized the importance of making responsible decisions today to support future needs. Ms. Nelson stated that the proposed budget focused on necessary projects, goals, and services intended to enhance residents' quality of life while maintaining long-term stability and sustainability.

Mr. Christensen expanded on those comments by discussing the city's mission and responsibility to preserve quality of life for both current and future residents. He noted that while municipalities must be fiscally responsible, they also provide essential services such as public safety, parks, and infrastructure that cannot be evaluated solely on profitability. He reviewed the budget schedule, explaining that the work session was intended to serve as the second and potentially final budget work session before presentation of the tentative budget the following week. He outlined the timeline for adoption of the tentative budget, public hearings, and a potential Truth in Taxation hearing in August if approved by the council.

Mr. Christensen reviewed the primary objectives guiding development of the budget, including maintaining operations, supporting employees, and investing in capital infrastructure. He

explained that the previous budget work session had focused primarily on the General Fund, while this meeting would focus largely on enterprise funds before returning to General Fund items later in the meeting.

As part of an overview of the proposed budget impacts, Mr. Christensen explained that the proposed property tax increase would result in an estimated increase of approximately \$14.80 per month for the owner of a home valued at the state's estimated average Kaysville home value of \$690,000. Mayor Tran clarified that utility rate increases approved the previous year were separate from the property tax discussion. Mr. Christensen confirmed that the figures being presented related only to property taxes and that proposed utility rate adjustments would be discussed later in the meeting.

Council Member Blackham questioned the use of the state's average home value estimate, noting that many homes in his area were valued significantly higher. He requested that future presentations include examples showing impacts at multiple home values so residents could better understand how proposed increases would affect them. Council Member Hunt suggested including lower-value examples as well. Staff agreed to provide additional valuation scenarios in future budget materials.

Mr. Christensen then reviewed proposed enterprise fund fee adjustments, explaining that staff was recommending increases to several utility rates to maintain the long-term sustainability of those funds and ensure that operating costs, infrastructure maintenance, and future capital needs could continue to be met. Based on average household consumption and the proposed property tax increase, staff estimated that the combined impact of all proposed tax and utility rate adjustments would be approximately \$25.01 per month for the average resident.

The council then discussed proposed improvements to the city operations center. Mr. Christensen reviewed previous discussions regarding the facility, noting that the existing operations center was constructed in the early 1990s and no longer adequately met the city's operational needs. Earlier concepts had contemplated a comprehensive facility replacement estimated at approximately \$39 million, but staff had since reduced the scope to a project estimated at approximately \$6.4 million. The revised proposal would expand the existing building, provide additional workspace, add covered equipment storage, and address other operational deficiencies. Mr. Christensen also noted that the city had received notice from the state requiring upgrades to the fuel island to meet current regulatory standards. The project was estimated to cost approximately \$500,000, with compliance required by January of the following year.

Mayor Tran asked whether the city had explored opportunities to partner with the state regarding fuel facilities. She shared information from discussions with other municipalities at a Utah League of Cities and Towns conference, where some cities allowed state vehicles to use municipal fueling stations and, in return, benefited from lower fuel costs through state purchasing programs. Chief Paul Erickson noted that some cities, including Ogden, participate in similar arrangements. Staff indicated that the possibility had not yet been explored but agreed it was worth investigating. Mr. Christensen stated that staff would look into potential opportunities for collaboration.

Mr. Christensen then reviewed how the operations center project could be financed. If bonded over a 20-year period, the annual debt service would be approximately \$463,000. He explained that the costs would be allocated among city departments and funds based on their use of the facility. Staff

had analyzed departmental usage to determine an equitable distribution of costs. Mr. Christensen emphasized that most of the debt service would be assigned to enterprise funds rather than the General Fund and would therefore be supported primarily through utility rates rather than property taxes.

The discussion then shifted to the electric utility fund and long-term financial planning. Mr. Christensen introduced the Waterworth financial model, which is used to forecast future operating, staffing, infrastructure, and capital costs. He explained that the model helps staff evaluate whether future revenues will be sufficient to sustain the utility and maintain healthy reserves. The projections showed that, without future rate adjustments, electric fund reserves would eventually be depleted. Staff therefore recommended a 5% revenue increase for the electric fund.

Mr. Christensen explained that the proposed adjustment would generate approximately \$1.049 million in additional revenue, while the city would still need to use approximately \$738,000 in electric fund balance to support operations and planned improvements. He emphasized that the increase was intended to maintain long-term sustainability and continued investment in infrastructure rather than build reserves.

Power Director Brian Johnson reviewed the primary factors driving electric utility costs. He explained that one of the city's highest priorities is replacing aging direct-buried electrical wire throughout the system. Much of the wire had exceeded its intended lifespan and was beginning to experience increasing failures and burnouts. The city had already begun a multi-year replacement effort and was nearing completion of a conversion to a more efficient 7,200-volt system. Additional funding would allow the city to continue replacing the most problematic sections of wire, including areas that experienced multiple outages during the previous year.

Mr. Johnson also discussed plans to upgrade overhead feeder lines connecting substations to accommodate growth and increased electrical demand. Additional projects included construction of a battery control house at the West Substation, which currently lacks backup controls and battery systems available at the city's other substations, and replacement of the damaged vinyl fence surrounding the Burton Lane Substation with a more durable concrete fence. Mr. Johnson noted that repeated vandalism had resulted in ongoing repair costs for the existing fence. He also explained that a portion of the proposed increase would provide flexibility for future power purchase costs associated with participation in the Extended Day-Ahead Market (EDAM) and changes in regional energy markets.

Mayor Tran asked which projects were already underway and which represented new expenditures. Mr. Johnson explained that the direct-buried wire replacement program and ongoing conductor upgrades were already in progress, while the battery control house and concrete fence projects were new proposed expenditures.

Council Member Blackham expressed concern regarding the cumulative impact of electric rate increases and questioned why additional increases were needed after prior rate adjustments. He asked staff to provide a clearer explanation of how previous increases had been used and what benefits residents had received. Ms. Nelson explained that the electric fund had relied on approximately \$1.3 million in fund balance during the current fiscal year and that the proposed increase would reduce, but not eliminate, future reliance on reserves.

Public Works Director Josh Belnap noted that many infrastructure projects and system improvements had been deferred for years due to funding limitations and that departments were now addressing aging infrastructure, regulatory requirements, and operational improvements that could no longer be postponed. Council Member Blackham reiterated that he wanted clearer information showing how prior increases had been spent and how those expenditures benefited residents.

Mayor Tran agreed and emphasized the need to better communicate the value of infrastructure investments to both the council and the public. She stated that residents often see only increased utility bills and may not understand the projects, improvements, and reliability benefits funded by those increases. She suggested using visual examples and project summaries to better explain utility investments.

Mr. Johnson responded that many completed projects and accomplishments had been documented in the department's annual report and noted that several significant infrastructure improvements had already been completed using previously approved funding. Council Member McBride asked whether the proposed projects were primarily growth-related or maintenance-related. Mr. Johnson responded that both factors were contributing, noting that significant development on the west side of the city had increased electrical demand and required upgrades to feeder lines and system capacity.

Council Member Adams arrived during the discussion.

Council Member Blackham expressed concern that the financial projections appeared to assume recurring future rate increases and cautioned against relying on automatic increases without fully understanding the underlying costs. Mr. Christensen acknowledged the concern and explained that the financial models were designed to help the city proactively address rising operating costs, infrastructure replacement needs, and long-term capital obligations rather than defer projects and face substantially larger increases later. Council Member Blackham responded that residents had already experienced several tax and fee increases during his time on the council and stated that he remained concerned about the cumulative financial burden on households.

Council Member Adams raised a broader policy question regarding future property tax increases and the proposed fire station project. He suggested that if voters approved a fire station bond, it might be more transparent to combine future tax increases into a single adjustment rather than implementing multiple increases over several years. He stated that residents may better understand a larger increase if it were directly tied to a visible project such as a new fire station. Council Member Blackham disagreed, stating that he could not support imposing such a large increase in a single year because most residents do not receive comparable increases in income. Council Member Adams clarified that he was attempting to understand how future General Fund needs and the fire station proposal might overlap and whether a combined approach would make sense.

Mr. Christensen noted that the discussion had shifted away from enterprise funds and into General Fund and fire station topics. He indicated that additional discussions regarding those issues would occur at future meetings and suggested returning the focus to the utility funds. He added that staff planned to revisit General Fund discussions before concluding the work session. Council Member Blackham stated that he would also like to schedule an additional budget work session to allow the council to discuss budget priorities and concerns in greater detail after staff presentations had

been completed.

The discussion then returned to the electric utility fund. Mayor Tran asked whether the city had considered implementing time-of-use electric rates to encourage residents to shift consumption to off-peak periods. Mr. Christensen explained that staff had spent considerable time preparing for a potential transition to time-of-use pricing and agreed that it could help reduce peak demand, but the city was not yet ready to implement the necessary systems. He indicated that staff continued to work toward that goal in the future.

Mr. Christensen also reviewed a proposal to eliminate seasonal electric rates and adopt a consistent year-round rate structure. He explained that the change would not significantly affect overall utility revenues but would provide residents with greater predictability by replacing separate summer and winter rates with a uniform monthly rate.

Staff then reviewed proposed adjustments to commercial electric rates. Mr. Christensen explained that Kaysville's commercial rates were lower than those charged by many neighboring cities and that staff believed commercial customers were not paying rates comparable to regional norms. As a result, residential customers were effectively subsidizing a portion of system costs. The proposed rate structure would shift a greater share of the utility revenue increase to commercial and high-demand users while minimizing impacts on residential customers. Mr. Christensen emphasized that the proposed 5% increase represented a utility revenue increase rather than a 5% increase to every customer's bill. Based on average residential usage, the typical resident would experience an increase of approximately \$0.31 per month.

Council Member Adams asked whether the city should consider increasing commercial rates beyond the levels proposed by staff, noting that some commercial customers may be less sensitive to utility costs than residential customers. Mayor Tran responded that higher utility costs are often passed through to tenants and businesses through lease agreements and operating expenses. Mr. Christensen stated that staff's recommendation was intended to bring commercial rates into alignment with comparable cities rather than exceed them.

Council Member Hunt commented that residents had expressed positive feedback regarding improvements to the city's electrical system. She stated that while residents rarely volunteered praise, many acknowledged that reliability had improved when asked directly. Council Member Hunt expressed appreciation for the work being done and agreed with earlier comments that the city should do a better job communicating infrastructure improvements and system investments to residents.

The discussion then shifted to the water utility fund. Mr. Christensen explained that staff used the same long-term financial modeling process to evaluate the sustainability of the water system, including projected operating costs, water purchases, capital improvements, and future revenues. Staff recommended a 20% increase in water utility revenue to maintain long-term financial stability. He emphasized that the 20% figure represented an increase in overall utility revenue rather than a 20% increase to individual customer bills. Based on average residential water usage, the typical resident would see an estimated increase of approximately \$1.63 per month, or about 5.2% of the average monthly water bill.

Council Member Jackson requested clarification regarding the projected revenue increases shown

in the financial model. Mr. Christensen explained that the model projected revenue increases of approximately 15% annually through fiscal year 2030, followed by lower increases thereafter, to keep pace with anticipated operating expenses, infrastructure replacement needs, and future capital projects. He emphasized that the projections were intended to provide transparency regarding long-term utility needs and were not intended to predetermine future council decisions. Mr. Christensen noted that the city faced significant future costs related to aging water infrastructure, ongoing leak repairs, system maintenance, and future water storage capacity. He added that residents often take reliable water service for granted without seeing the extensive testing, maintenance, repairs, and regulatory compliance efforts required to provide safe drinking water.

Council Member Jackson suggested that future presentations more clearly connect projected revenue increases to the financial models so council members could better explain the rationale for future adjustments to residents.

Council Member Blackham requested clarification regarding the dollar amount associated with the proposed revenue increase. Assistant Finance Director Parker Godwin explained that the proposal would generate approximately \$842,000 in additional revenue while still requiring continued use of water fund balance. Mr. Christensen noted that even with the proposed increase, the city would continue relying on reserves and would not be significantly rebuilding fund balance. Council Member Blackham questioned the overall increase in utility revenues and attempted to compare the proposed residential increase to the total number of water customers. Mr. Christensen explained that the additional revenue would come from a combination of residential and commercial rate adjustments rather than solely from residential users.

Mr. Belnap reviewed several water utility projects included in the budget. He explained that the city was continuing major water line replacement work associated with the 200 North project, including approximately two miles of water main and service line replacement. He also reported that a water line replacement project had recently begun in the Kings Court and Bishops area, where numerous leaks had occurred in recent years.

Mr. Belnap described plans for a bulk water loading station that would allow contractors and authorized users to obtain water without renting hydrant meters. He explained that the city had experienced ongoing challenges managing hydrant meters, including equipment damage and difficulties recovering meters from users. The new station would provide a controlled location for water access while reducing maintenance and enforcement issues. He also discussed plans to replace a temporary chlorination trailer in the 300 North area with a permanent facility. The site contains critical chlorination and monitoring equipment used to maintain water quality in northwest Kaysville, and staff believed a permanent structure would provide improved security, spill containment, and protection for expensive equipment. Mr. Belnap also noted that a portion of the proposed increase reflected higher water purchase costs from Weber Basin.

Mr. Christensen explained that staff was attempting to minimize impacts on residents by delaying the water fund's share of operations center bond payments during the initial years of the project. He also reviewed the proposed water rate structure, noting that smaller meter sizes, which primarily serve residential customers, would receive relatively modest base rate increases, while larger meter sizes commonly associated with commercial and industrial users would receive larger adjustments. Mr. Belnap stated that the goal was to reduce the degree to which residential customers subsidized commercial users and to bring commercial water rates more in line with

those charged by neighboring communities.

Council Member Hunt expressed support for reducing residential subsidization of commercial users but asked whether the proposed increases could create hardships for local businesses. Mr. Christensen responded that while some percentage increases appeared significant, the actual dollar impacts were relatively modest because commercial base rates had historically been lower than comparable rates in other cities. Mr. Belnap explained that the largest meter sizes were generally used by large commercial and industrial facilities, educational institutions, and mobile home communities. Mr. Godwin added that costs associated with larger shared systems are typically distributed among multiple users.

Mr. Belnap also explained that the proposed rate structure included higher charges for the highest tiers of water consumption. He stated that the intent was to discourage excessive use of culinary water for irrigation, particularly during drought conditions or periods when secondary water supplies may be restricted. He emphasized the importance of protecting the culinary water system and reducing the likelihood that residents would attempt to connect irrigation systems to drinking water supplies.

Mayor Tran asked whether residents generally filled swimming pools using culinary water. Mr. Belnap confirmed that swimming pools are typically filled using drinking water rather than secondary irrigation water.

The discussion then shifted to the storm water utility fund. Mr. Christensen explained that the storm water fund had been operating at a deficit and that staff was proposing a rate increase to help address ongoing costs. He noted that a portion of the proposed increase would also contribute toward operations center debt service costs allocated to the storm water utility.

Mayor Tran asked staff to explain how storm water differed from the city's culinary water and sewer utilities. Mr. Belnap explained that storm water operations are regulated by the state and are responsible for managing runoff from rainstorms and snowmelt. The system collects and conveys runoff to public water bodies, including streams and ultimately the Great Salt Lake. Because of state permitting requirements, storm water revenues and expenditures must be tracked separately from other utility operations.

Mr. Belnap explained that storm water fees support activities such as maintaining and cleaning storm drain infrastructure, conducting required water quality sampling and monitoring, responding to flooding events, making repairs, and complying with state permit requirements. He noted that the city is required to submit annual reports documenting storm water revenues and expenditures. Mr. Belnap stated that the previous storm water rate increase occurred approximately eight or nine years earlier and that the city's responsibilities had expanded significantly since that time due to population growth, increased regulatory requirements, and additional staffing needs.

Mayor Tran asked whether the fee was essentially necessary because the city must operate a storm water program to comply with state requirements. Mr. Belnap explained that while the state does not mandate a specific fee, it does require municipalities to operate and maintain storm water systems and comply with permit requirements. He noted that all cities are required to maintain storm water programs appropriate to their size and circumstances.

Council Member Blackham asked questions regarding the financial condition of the storm water fund. Ms. Nelson explained that the proposed budget relied on approximately \$771,000 of storm water fund balance and that reserves had been used to support operations. Council Member Blackham questioned what factors had caused expenditures to increase over time and whether specific projects had driven those costs. Mr. Belnap responded that the use of fund balance was not the result of exceeding the adopted budget but rather reflected how the budget had been structured. He stated that inflation and increasing operational costs over the past several years had been major contributors to the fund's financial challenges. Ms. Nelson added that storm water revenues are generated through utility fees and that reserves accumulated in prior years were now being used to offset operating deficits.

Mayor Tran confirmed that the proposed rate increase was intended to reduce the fund's reliance on reserves and bring revenues and expenditures into closer balance. Staff agreed that the proposed adjustment would help achieve that goal.

The discussion then shifted to the sanitary sewer fund. Mr. Christensen explained that wastewater service is provided through Central Davis Sewer District and that most of the proposed sewer fee increase reflected pass-through costs from the district. He also noted that staff had identified a shortfall in the city's recovery of administrative costs associated with billing and related services. To address that gap, staff proposed a \$0.25 monthly increase in the city's administrative fee.

Council Member Blackham questioned why Kaysville ratepayers should pay an additional administrative fee when the city performs billing services on behalf of Central Davis Sewer District. He stated that if administrative costs had increased, those costs should be recovered from the sewer district rather than directly from city residents. Mr. Christensen explained that the city has historically recovered those costs through the administrative fee included on utility bills. Staff indicated they could further review the arrangement but noted that any additional costs would likely be passed through to ratepayers regardless of how they were collected.

Council Member Blackham continued to question whether the sewer district compensated the city for billing services. Mr. Christensen clarified that the city does not receive a separate payment from the sewer district and instead recovers its administrative costs through the fee charged to utility customers.

The council then discussed administrative fees associated with pressure irrigation billing. Mr. Christensen explained that the city collects irrigation fees on behalf of Davis and Weber Counties Canal Company but does not own or maintain the irrigation infrastructure. Staff reviewed the costs associated with billing and determined that the current administrative fee no longer covered the city's expenses. He noted that although utility billing staffing levels had recently been reduced, the city still needed to recover the costs of administering the program. Mr. Christensen also pointed out that state requirements for universal pressure irrigation metering by 2030 would likely increase billing complexity and administrative workload.

Mr. Belnap provided historical context regarding the city's billing arrangements with both the sewer district and the irrigation company. He explained that Kaysville originally owned and operated both sewer and irrigation systems before transferring ownership and maintenance responsibilities to outside entities decades ago. As part of those agreements, the city retained responsibility for customer billing. He noted that discussions had occurred in recent years

regarding whether those entities should assume billing responsibilities themselves, particularly in anticipation of future metering requirements, but no changes had been made, and the city continues to perform billing services on their behalf.

Mr. Christensen added that many municipalities face similar challenges and would prefer not to serve as the billing agent for independent irrigation companies. However, many irrigation companies lack the administrative capacity to manage their own billing operations, resulting in cities continuing to provide the service. He acknowledged that the arrangement could create confusion because residents often assume the city owns and operates the irrigation system when irrigation charges appear on their municipal utility bills.

The council then reviewed the sanitation utility fund. Mr. Christensen explained that garbage collection services are provided through Robinson Waste Services and that the city was preparing to issue a request for proposals to evaluate future service options. He noted that Robinson had historically maintained competitive rates compared to neighboring communities. For the upcoming fiscal year, Robinson's rates were projected to increase by approximately \$1.62 per month for the average customer, although actual impacts would vary depending on service levels and the number of containers.

Mr. Christensen summarized the cumulative impact of the proposed utility and property tax adjustments. Staff estimated that the combined effect of all proposed changes would increase costs for the average resident by approximately \$25 per month. Of that amount, approximately \$14.80 would result from the proposed property tax increase, with the remainder attributable to utility rate adjustments.

Following the presentation, the council recessed for a brief break at 10:42 a.m. and reconvened at 11:00 a.m.

Following the break, Mr. Christensen returned to the General Fund discussion and reviewed the city's overall financial position. He reported that the General Fund balance at the end of fiscal year 2025 was approximately \$7.5 million and was projected to decline to approximately \$3.8 million by the end of fiscal year 2027. Mr. Christensen noted that the city would effectively use about half of its available fund balance over a two-year period. While acknowledging that reserves exist to help address financial challenges, he stated that continued reliance on fund balance was not sustainable long term. He reiterated that the proposed Truth in Taxation increase of approximately \$1.795 million represented the same revenue increase approved by the council the previous year but not implemented due to procedural issues identified by the state. Mr. Christensen emphasized that staff was not proposing any additional property tax increase beyond what would have been collected had the previous year's increase taken effect.

Mr. Christensen reviewed several additions and adjustments made to the proposed budget since the previous work session. He noted that council members had previously expressed support for funding a police drone program, resulting in the addition of approximately \$19,000 to the budget. Staff had also included approximately \$29,000 for a part-time police clerk position.

Mr. Christensen discussed the proposed addition of a part-time public information officer position. He explained that the city currently contracts for public information and communication services on an as-needed basis and that hiring a part-time employee could potentially provide similar

services at a lower overall cost. Staff estimated the position would require approximately 15 to 20 hours per week and could be budget neutral or potentially reduce overall expenses. Mr. Christensen stated that the position would help improve public communication, increase transparency, and better educate residents about city projects, services, and infrastructure investments. He noted that many larger cities employ full-time communications staff and that Kaysville could benefit from dedicating additional resources to public outreach.

The council also reviewed proposed funding for the skate park project. Mr. Christensen explained that staff was recommending an additional \$100,000 in park impact fee funding as project planning continued and noted that a design-related contract would be presented to the council at a future meeting.

Staff also recommended funding for an updated impact fee study. Mr. Christensen explained that the city's last impact fee study was completed in 2019 and that significant inflation and changing infrastructure costs since that time warranted a review of current impact fee calculations. He stated that the purpose of the study would be to ensure developers are paying fees that accurately reflect the impacts of growth and the costs of providing necessary infrastructure. Chief Erickson noted that the previous impact fee study had followed a seven-year gap since the prior update.

Council Member Blackham asked whether impact fee revenues must be spent within a certain timeframe after collection. Mayor Tran questioned why an impact fee study required hiring consultants rather than being completed internally. Mr. Christensen explained that state law requires a formal impact fee facilities plan and supporting rate study that must follow specific methodologies and documentation requirements. Parks and Recreation Director Cole Stephens added that impact fees must be based on a city's infrastructure plans and projected costs rather than comparisons with neighboring communities. Mr. Belnap stated that the studies provide the analysis necessary to ensure impact fees are legally defensible and supported by objective data.

Mayor Tran commented that residents frequently question why cities spend significant amounts on consultants, studies, and engineering services rather than relying on volunteers, interns, or city staff. Mr. Christensen responded that while the city completes many projects internally when practical, specialized studies such as impact fee analyses require expertise and methodologies generally provided by a limited number of firms specializing in municipal finance and impact fee planning. He noted that only a few firms regularly perform this type of work in Utah and that the city seeks competitive proposals whenever possible.

Mr. Christensen also reminded the council that the cost of the impact fee study could be funded through impact fee revenues rather than the General Fund.

Mr. Christensen then revisited the topic of council health insurance. He explained that the proposed budget currently included approximately \$141,000 for health insurance benefits for elected officials and noted that several Utah cities provide similar benefits. He stated that staff was seeking direction from the council regarding whether the item should remain in the budget or be removed. Mr. Christensen clarified that the estimate assumed participation by all council members and the mayor, including family coverage.

Council Member Hunt stated that she did not support including council health insurance in the current budget. While acknowledging that the benefit could make public service more accessible

to some individuals, she noted that current council members had sought office knowing the benefit was not offered. Council Member Hunt expressed concern about approving a benefit that would directly benefit current officeholders and suggested that if the council wished to pursue such a policy, it should take effect after a future election cycle. She also noted that the proposed expenditure could be used for other budget priorities.

Mayor Tran thanked staff for evaluating benefits offered by other cities but agreed that council health insurance should not be included in the current budget. Mr. Christensen suggested conducting a straw poll to provide staff with direction before preparation of the tentative budget.

Prior to taking the straw poll, Ms. Nelson clarified that although the council would be required to adopt a tentative budget at its next meeting, changes could still be made before the public hearing and final budget adoption. Annemarie Plaizier explained that recent state law changes now require adoption of a tentative budget before the statutory deadline, resulting in several separate budget-related agenda items.

The council also discussed how future Truth in Taxation notices and budget information would be communicated to residents. Mayor Tran emphasized the importance of clearly distinguishing between General Fund expenditures and projects funded through restricted impact fees. She expressed concern that residents could misunderstand preliminary budget notices and assume budget decisions had already been finalized. Mr. Christensen agreed that future communications should clearly explain the status of proposed budget items and the city's intentions.

Council Member Jackson stated that he agreed with Council Member Hunt and did not support including council health insurance in the current budget. Council Member Blackham indicated that while he did not personally need the benefit, he believed future elected officials should have the option to obtain coverage if necessary. Council Member Adams suggested health insurance could potentially be offered as an optional benefit rather than automatically provided to all elected officials. Mayor Tran expressed concern about creating unequal benefit structures and stated that any future policy should be equitable and clearly defined. Council members also discussed whether future requests for benefits could be addressed through the annual budget process as needed.

Ms. Nelson explained that if health insurance were offered in the future and an elected official elected coverage, the cost could be addressed through a budget amendment if necessary. Council Member Adams suggested a future policy could allow newly elected officials to elect coverage during a budget cycle so associated costs could be planned and budgeted in advance.

Following the discussion, a straw poll indicated support for removing the proposed \$141,000 council health insurance allocation from the tentative budget. Mr. Christensen noted that the proposal had originated as a staff recommendation after reviewing practices in other Davis County cities and stated that staff would remove the item while potentially revisiting the issue in the future if directed by the council.

Mr. Christensen clarified that despite removing the council health insurance allocation, staff continued to recommend proceeding with the proposed Truth in Taxation increase of approximately \$1.795 million and avoiding additional reliance on General Fund reserves.

Council Member Blackham requested that the council hold an additional budget work session

before the next council meeting. He stated that while staff presentations had been helpful, the council had not yet had sufficient opportunity to discuss budget priorities, evaluate spending, and consider potential adjustments. Mayor Tran agreed that an additional work session would be beneficial.

Council Member Blackham expressed concern that even with the proposed Truth in Taxation increase, the city would still rely on approximately \$1.6 million in fund balance to balance the General Fund budget. He stated that continued use of reserves could quickly reduce the fund balance below recommended levels and questioned whether additional spending reductions should be considered. Ms. Nelson confirmed that if current trends continued, the projected fund balance would fall below recommended minimum levels in the following year.

Mayor Tran stated that many of the city's current financial pressures stemmed from years of inflation and rising costs that had outpaced revenue growth. She noted that while the city had implemented previous tax increases, it had also delayed expenditures and imposed hiring restrictions over time. Council Member Blackham argued that residents had already experienced multiple tax increases in recent years and remained concerned about the cumulative financial burden.

Council members discussed the relationship between certified tax rates, new growth, and property tax revenues. Council Member Blackham explained that changes in property valuations affect the certified tax rate but generally do not increase revenue beyond growth. Council Member Adams noted that new development expands the tax base and affects how the tax burden is distributed among property owners.

Council Member Adams stated that the council needed to determine whether recent budget growth reflected necessary investments and previously deferred needs or whether spending had increased too rapidly. He referenced staffing additions, including legal services, as examples of costs that should be evaluated. Council Member Blackham reiterated that his primary concern was the growing gap between revenues and expenditures and the possibility that similar tax increases could be needed again in future years.

The council also discussed the city's commitment to the Kaysville Fieldhouse project and future fire station needs. Mayor Tran noted that the Fieldhouse commitment required a timely decision, while Council Member Hunt observed that the project represented a relatively small portion of the proposed increase. Council members discussed the timing of future Fieldhouse payments and whether delaying payments would simply defer the financial challenge. Council Member Blackham emphasized that the current General Fund discussion did not account for proposed enterprise fund increases, operations center costs, or potential future fire station bond and staffing expenses.

Following discussion, the council agreed to hold an additional budget work session on Tuesday, May 5, at 6:00 p.m. Mr. Christensen stated that staff would work with council members to identify information and materials needed for that meeting.

Mr. Christensen acknowledged the concerns raised regarding the city's long-term financial sustainability and stated that staff shared the goal of avoiding continued depletion of General Fund reserves. Council Member Blackham emphasized that residents were already experiencing

significant increases in household expenses and stated that the council needed to carefully evaluate whether spending reductions were possible, even if doing so required limiting some services or programs.

Mayor Tran questioned what services the city currently provides that were not offered several years ago, noting that some community events and programs had already been discontinued. Council Member Adams responded that much of the budget growth appeared to be tied to personnel costs rather than new services. Mr. Christensen explained that employee-related expenses comprise a significant portion of municipal budgets because cities are service-based organizations. Mr. Belnap added that inflation, materials, equipment costs, and growth in city infrastructure had also contributed to increasing expenses.

Council Member Blackham stated that he supported taking care of existing employees but remained cautious about adding new positions because of the long-term financial obligations involved. He cited increased administrative workloads within the Police Department as an example of a staffing need that was easier to justify. Council members discussed whether departments could continue identifying opportunities to redistribute duties, utilize part-time assistance, or compensate existing employees for additional responsibilities rather than automatically filling every vacancy with a new full-time position.

Staff discussed ways to better communicate cost-saving measures already being implemented. Mr. Belnap suggested highlighting efficiencies, staffing adjustments, and other operational changes in department reports. Mr. Christensen noted that the city had already eliminated certain positions and reorganized others to meet changing operational needs. Staff agreed that these efforts could be more clearly documented in future budget narratives, reports, and presentations.

Mr. Christensen then reviewed items proposed to be funded through General Fund balance, emphasizing that staff had focused on one-time capital expenditures rather than ongoing operational costs. Examples included council chambers audiovisual improvements and repairs at Barnes Park. He also reviewed several requested items that had been deferred and were not included in the proposed budget.

Mr. Stephens reported that staff was pursuing grant and rebate opportunities to offset project costs, including participation in Weber Basin's Landscape Lawn Exchange Program. He explained that while parks are not eligible, municipal facilities such as City Hall and the fire station may qualify for funding to replace turf with water-efficient landscaping.

Staff then provided additional property tax impact examples using multiple home values in response to earlier council requests. Mr. Christensen also reviewed property tax rate comparisons among Davis County cities, noting that Kaysville currently had the third-lowest property tax rate among fifteen Davis County municipalities and would remain in the lower half of the county even with the proposed increase.

Mr. Christensen concluded by reflecting on the complexity of the budgeting process. He compared municipal budgeting to household budgeting, noting that even simple family financial decisions

can be difficult, while city budgets must balance numerous departments, infrastructure needs, services, and resident priorities. He stated that although the discussions were challenging, they were necessary to ensure the city was making responsible investments for both current and future residents.

The work session concluded at 12:01 p.m.

DRAFT

KAYSVILLE CITY COUNCIL  
WORK SESSION  
May 5, 2026

Minutes of a special Kaysville City Council work session held on Tuesday, May 5, 2026, at 6:15 p.m. at Kaysville City Hall, 23 East Center Street, Kaysville, Utah.

Council Members present: Mayor Tamara Tran, Council Member John Adams, Council Member Mike Blackham, Council Member Abbigayle Hunt, Council Member Nate Jackson, and Council Member Joshua McBride

Staff Present: City Manager Jaysen Christensen, Finance Director Maryn Nelson, Assistant Finance Director Paker Godwin, City Recorder Annemarie Plaizier, Val Starkey

**REVIEW AND DISCUSSION OF THE TENTATIVE FY 2027 BUDGET**

City Manager Jaysen Christensen opened the budget work session by reviewing the state-required notice regarding the proposed property tax increase and its estimated impact on residents. He explained that the proposed property tax revenue increase of 31.24% would result in an additional cost of approximately \$14.80 per month for the average homeowner. Mr. Christensen also reviewed the factors contributing to the proposed increase and stated that the city's mission statement should serve as a guiding principle as the council evaluated budget decisions, service levels, and the long-term needs of residents.

Mr. Christensen reviewed the upcoming budget schedule and explained that the City Council would be required to adopt a tentative budget at its next regular meeting in accordance with recently enacted state requirements. Council Member Blackham questioned the requirement and noted that prior budget schedules provided by the state did not require adoption of a tentative budget at that stage. Mr. Christensen and Finance Director Maryn Nelson explained that changes in state law now require adoption of a tentative budget at the first regular council meeting in May. They clarified that the tentative budget could still be modified later in the process. Mayor Tran emphasized that adoption of the tentative budget was only one step in the overall budget process and that the council would have additional opportunities to discuss and amend the budget before final adoption.

Mr. Christensen reviewed the city's historical property tax rates dating back to 1997. He explained that significant Truth in Taxation increases had occurred only a few times over the past several decades, including increases associated with construction of the police station, the addition of paramedic staffing, and public safety needs. He noted that most prior increases were tied to specific projects or personnel additions rather than inflationary operating costs. He further observed that the city's tax rate remained lower than it was nearly thirty years ago.

The discussion then shifted to inflation and its impact on city operations. Using historical inflation data, Mr. Christensen explained that costs for goods, services, equipment, fuel, construction materials, and infrastructure projects had increased substantially, particularly following the COVID-19 pandemic. He stated that while operating costs continued to rise, city revenues had not

kept pace because property tax revenues do not automatically increase with inflation. He explained that without going through the Truth in Taxation process, the city loses purchasing power each year even if the tax rate remains the same. Mr. Christensen stated that future budgets should more consistently account for inflationary growth in order to maintain service levels and financial stability.

Mr. Christensen then reviewed long-term budget projections and future property tax impacts. He explained that staff had prepared scenarios to show how the city's finances could be affected in future years, particularly given the proposed use of fund balance in the FY 2027 budget. Council Member Jackson commented that the historical information presented earlier in the meeting provided important context and suggested that similar background information be included in future budget discussions to help residents better understand the city's financial challenges.

Mayor Tran clarified that the projections included scenarios both with and without construction of a new west-side fire station. Mr. Christensen explained that the proposed FY 2027 property tax increase was intended to recapture revenue that would have been received through the prior year's unsuccessful Truth in Taxation process. Under the approval of the fire station scenario, he projected an additional increase in FY 2028 to fund debt service on bonds for construction of the station, followed by another increase in FY 2029 associated primarily with staffing and operating the new facility. He noted that after those major costs were absorbed, future increases would largely be limited to inflationary growth and ongoing operating expenses.

Council Member Blackham requested clarification regarding the projected use of fund balance and the relationship between future tax increases and the city's structural budget deficit. Ms. Nelson explained that while FY 2027 would continue to rely on fund balance and other available funding sources, the projections assumed no use of General Fund fund balance beginning in FY 2028. She stated that the projected tax increases were intended to create a sustainable operating budget without continued reliance on reserves. Council members discussed the assumptions underlying the projections, including the use of fire impact fee funds, capital funds, and bond proceeds.

The council also discussed the financial implications of constructing a new fire station compared to investing in improvements to the existing station. Mr. Christensen explained that if a new station were not constructed, the city would still face costs to expand and improve the current facility. Council members discussed the timing of future tax increases, whether staffing and construction costs should be combined for transparency purposes, and how impact fee funds should be applied. Several council members expressed differing views regarding how future costs should be presented to residents if a fire station bond question were placed on the ballot. Staff noted that the projections were intended to illustrate long-term financial impacts and could be adjusted as policy decisions were made.

Council Member Blackham expressed concern about the city's ongoing structural deficit and stated that he wanted to focus on reducing expenditures and limiting future spending growth in order to stabilize the city's finances. In response, Ms. Nelson reviewed the revenue and expenditure assumptions that formed the basis of the FY 2027 budget proposal.

Ms. Nelson first reviewed the proposed FY 2026 Truth in Taxation increase that had not been implemented. She explained that the additional revenue would have funded employee wages and benefits, a new assistant city attorney position, a police sergeant position, inflationary increases in

operating costs, election expenses, updates to the General Plan and Water Conservation Plan, the city's contribution toward the Kaysville Fieldhouse, a replacement ambulance, and equipment replacement needs. She noted that some costs represented new expenditures, while others replaced obligations that had recently been paid off.

Ms. Nelson then reviewed the FY 2027 proposal and identified ongoing costs that staff believed needed to be funded because they had already been incurred or committed to during the previous fiscal year. These included employee compensation adjustments, the assistant city attorney position, inflationary operating costs, the Fieldhouse contribution, ambulance costs, and equipment expenses. She explained that these items had been funded through reserves after the city did not receive the anticipated FY 2026 property tax revenue and that a recurring revenue source was needed to support them moving forward.

The council reviewed several new FY 2027 budget items, including a part-time police records clerk, council insurance expenses, a deputy fire chief position, police drone equipment, public relations services, and a vehicle for the deputy fire chief. Ms. Nelson also explained staff's efforts to reduce the impact on taxpayers through the use of available fund balances, police impact fee funds, and the transfer of eligible Public Works expenses to the Road Utility Fund, thereby reducing the amount that would need to be supported by property tax revenue.

Ms. Nelson explained that the budget worksheet had been designed to allow the council to evaluate proposed expenditures in real time and see how individual additions, reductions, or deferrals would affect both the FY 2027 budget and future year projections. She cautioned that moving expenditures to a future year did not eliminate the cost and could create similar budget challenges later. Mayor Tran stated that the council should carefully review proposed additions and distinguish between items that were essential and those that could be postponed or eliminated. She expressed concern about adding positions during a period of financial strain and encouraged staff to identify ways to reduce spending wherever possible. Council Member Blackham agreed and suggested removing items that had not already been funded and approved in the prior year's budget in order to better understand the city's baseline needs.

The council discussed the proposed part-time police records clerk position. Council Member Blackham stated that the police department's administrative office appeared to have limited backup support and acknowledged that the position appeared to address a valid need. He questioned whether the expense could be absorbed within the existing police department budget. Ms. Nelson explained that while prior years had included budget flexibility due to staffing vacancies, those savings had already been removed from the FY 2027 proposal. Council Member Jackson stated that the records clerk position appeared to be an essential need and suggested returning to the item after reviewing other potential reductions.

The council then discussed proposed council health insurance funding. Council Members Jackson and Hunt stated that they were not interested in pursuing the benefit and supported removing it entirely from the budget. Mayor Tran stated that current economic conditions, inflation, and financial uncertainty justified a cautious approach to new expenditures. Several council members expressed concern about the city's reliance on fund balance in recent years and agreed that continued use of reserves was not sustainable. Ms. Nelson explained that future projections were designed to eliminate ongoing use of General Fund fund balance and restore long-term financial stability.

Ms. Nelson demonstrated how budget adjustments affected both the proposed tax increase and the estimated impact on residents. She also reviewed a worksheet showing the estimated annual tax impact for homes at various assessed values. Council Member McBride commented that the tool was helpful in illustrating the effects of potential budget decisions.

The council continued reviewing personnel-related expenses. Ms. Nelson explained that the employee compensation line included both cost-of-living adjustments and step increases within the city's pay structure. Mr. Christensen stated that step increases do not automatically increase overall personnel costs because many employees are already at the top of their pay ranges while others enter positions at lower steps, resulting in offsetting effects. He further explained that the budget included a 2.5% cost-of-living adjustment and reflected efforts to maintain employee compensation levels relative to comparable Davis County municipalities.

The council then discussed the proposed deputy fire chief position. Mayor Tran acknowledged that Fire Chief Erickson had requested the position for several years but stated that she believed the city should postpone the addition given current financial conditions. Council Member Adams suggested that the position could be reconsidered in conjunction with future fire station decisions, either if a new station were approved or if significant improvements were made to the existing station. Mr. Christensen stated that the position remained an identified operational need but indicated that staff understood the council's desire to defer it.

Discussion also centered on the proposed operations inflation increase. Mr. Christensen explained that the amount represented increased costs for existing services, supplies, equipment, software, fuel, vehicles, and public safety equipment rather than new programs or initiatives. Council Member Blackham questioned the magnitude of the increase and requested additional information regarding the specific cost drivers. Ms. Nelson explained that many municipal expenses had risen at rates significantly higher than general inflation and cited examples such as emergency medical supplies, public safety equipment, fuel, software, and construction-related materials. Council Member Jackson requested additional detail on major cost increases so council members could better explain the budget to residents.

Mr. Christensen emphasized that staff had already taken steps to control costs by evaluating staffing levels and reorganizing positions when possible. He noted that two administrative positions had been eliminated as part of the FY 2027 budget and that savings from those reductions had already been incorporated into the proposal. He further explained that while departments regularly submit requests for additional personnel, staff had been selective in bringing only the most critical requests forward for council consideration. The council continued reviewing staffing requests and budget assumptions while discussing potential reductions and deferrals to lessen the proposed property tax increase.

The council next reviewed several proposed operational items, including the purchase of a police drone. Mr. Christensen explained that the drone would serve as a force multiplier for the police department and could assist with search and rescue operations, missing persons cases, emergency incidents, and perimeter surveillance. He noted that Kaysville was currently the only police department in Davis County without a drone program. Council members discussed whether the police department could utilize the fire department's existing drone and whether additional training could allow police personnel to operate shared equipment. Concerns were raised regarding

response times, equipment availability during emergencies, and the need for dedicated resources. Several council members expressed support for the concept but suggested removing the drone from the current budget proposal while exploring grants, donations, or other funding sources. The council generally supported deferring the item while continuing to pursue alternative funding opportunities.

The discussion then shifted to public relations services. Mayor Tran recalled prior discussions regarding reducing the city's reliance on outside consultants and questioned whether contracted public relations services could be replaced with a part-time employee. Ms. Nelson explained that the budget currently included funding for both fire station public education efforts and broader city communication projects. Mr. Christensen noted that the city was paying significantly higher hourly rates for contracted services than it likely would for a part-time employee and stated that staff had been exploring whether a qualified individual could be brought in-house. Council members expressed support for removing the proposed additional public relations position from the current budget while continuing to evaluate alternatives. The council also discussed the separate public education efforts related to the proposed fire station and noted that those expenses would be funded through fire impact fees and were not part of the General Fund budget discussion.

Ms. Nelson then reviewed additional budget adjustments that had further reduced the projected monthly impact of the proposed property tax increase. She explained that staff had identified additional opportunities to use restricted funds and impact fee balances in place of General Fund revenues for certain expenditures. The council discussed the use of police impact fee funds for police station debt payments and reviewed restrictions governing the use of impact fee revenues. Ms. Nelson explained that some impact fee funds were approaching statutory deadlines for expenditure and could appropriately be applied toward eligible police facility costs.

The council also revisited funding associated with the Kaysville Fieldhouse project with Davis School District. Mayor Tran and Council Member Blackham questioned whether delaying future bond payments or adjusting the timing of contributions would affect the proposed FY 2027 tax increase. Assistant Finance Director Parker Godwin explained that the current proposal already relied on fund balance to cover the city's General Fund share of the project and that postponing payments would not materially change the proposed FY 2027 property tax increase, though it could affect future fund balance levels. Council members discussed the use of RAMP tax revenues, General Fund contributions, and available fund balances to support the project and acknowledged that additional decisions regarding long-term funding strategies would likely need to occur in future budget discussions.

Mayor Tran asked whether the proposed Truth in Taxation increase could be reduced below 20%. Council Member Adams suggested that the only practical way to do so would be to use additional fund balance. Mr. Christensen explained that staff had already identified some fund balances that could be used, including Municipal Building Authority and debt service fund balances, but stated that completely draining those funds was not his preference. He stated that he would rather use available resources to strengthen the General Fund fund balance, which he viewed as a larger concern.

Council Member Blackham raised questions regarding the city's enterprise and proprietary funds. He noted that the water, electric, storm water, sewer, and other enterprise funds had significant unrestricted balances and questioned whether a portion of those funds could be transferred to help

reduce the proposed property tax increase. He also questioned the proposed utility rate increases and asked why additional increases were being considered before the city had fully evaluated the effects of the previous year's increases. Mr. Christensen responded that the city's utility rate modeling through Waterworth accounted for future infrastructure needs and emphasized that depreciation is an important factor in planning for replacement of aging assets. He explained that enterprise fund balances are intended to support future capital needs, including water, power, and other utility infrastructure, and cautioned against using those reserves to solve General Fund budget issues.

The council discussed whether enterprise fund balances could appropriately support certain one-time capital expenses, particularly those associated with the operations center and fuel station. Mr. Christensen explained that enterprise funds were already expected to pay their proportionate share of facilities and improvements used by the utility departments. Council Member Adams stated that he was more comfortable considering enterprise fund use for one-time capital expenses than for ongoing operating costs. Ms. Nelson explained that the fuel station expenses were already budgeted from available fund balance rather than the proposed property tax increase, so shifting the funding source would not directly reduce the FY 2027 Truth in Taxation amount. She also noted that any transfer from enterprise funds would need to comply with applicable requirements and could require a public hearing and additional review.

Mayor Tran asked whether a portion of the assistant city attorney's work could be charged to enterprise funds if the position supports land use, utility, or other department-related legal matters. Ms. Nelson explained that this could be done if time were tracked and allocated appropriately, similar to how some Public Works and building-related positions are already divided among funds.

Mayor Tran then asked whether the operations inflation amount could be reduced. Ms. Nelson explained that the amount was based on meetings with department heads and reflected increased costs for existing operations, including fuel, EMS supplies, software, internet services, and recreation program costs. She stated that staff could continue reviewing line items, but many of the increases represented costs the city could not control. Mayor Tran also asked about the status of a requested fleet list and whether any city vehicles could be decommissioned to reduce fuel costs. Ms. Nelson stated that she had recently begun working on the list and would continue gathering that information.

Council Member Hunt asked for clarification regarding possible transfers from enterprise funds and expressed concern about using power fund revenues without complying with Proposition 5 requirements. Council Member Blackham stated that state law allows certain enterprise fund transfers but agreed that the city should be transparent and hold any required public hearings. Council Member Hunt stated that she was uncomfortable trying to access restricted power funds, particularly when the city's utility models showed continued financial pressure in those funds. Ms. Nelson explained that previous utility rate increases had been incorporated into the projections, but that projected operating, UAMPS, staffing, and capital costs continued to increase.

The council continued discussing whether enterprise funds could be used for the new fuel island and operations center improvements. Council Member Hunt stated that she was more comfortable with a one-time contribution toward the fuel island than with shifting ongoing operations center debt payments to enterprise funds. Council Member Blackham stated that each enterprise fund should pay its proportionate share of the fuel island based on departmental use. Ms. Nelson

clarified that the General Fund share of the fuel island was approximately \$75,000, not the full project cost, because the total cost would be allocated among multiple funds.

Mayor Tran then asked whether the operations center bond should be delayed, particularly if the city was also preparing to ask voters to approve a fire station bond. Mr. Christensen explained that the fuel island needed to be addressed by December, but the larger operations center remodel could be separated from that immediate need. Mayor Tran stated that she was concerned about carrying two significant bond obligations at the same time and suggested postponing the operations center bond until after the city knew whether the fire station bond would pass. Council Members Blackham and Jackson expressed agreement with delaying the operations center bond discussion. Ms. Nelson clarified that the FY 2027 proposed bond payment for the operations center was budgeted from capital projects fund balance and did not affect the current Truth in Taxation increase, although future payments would eventually need to be funded through ongoing revenues.

The council and staff further clarified the relationship between the General Fund, capital projects fund balance, and future bond payments. Ms. Nelson explained that capital projects fund balance is separate from General Fund balance, although it may have originated from General Fund transfers. Council Member Blackham noted that future bond payments would ultimately require transfers from General Fund revenues into the capital projects fund. Mayor Tran reiterated that her concern was not the FY 2027 impact, but the potential future effect of carrying both a fire station bond and an operations center bond at the same time.

The council continued discussing the potential financial impacts of carrying both an operations center bond and a future fire station bond. Mayor Tran expressed concern about committing the city to two significant debt obligations at the same time and questioned whether the operations center project should be delayed if voters approved a fire station bond. Council Members McBride and Jackson agreed that the city should be cautious about undertaking multiple large projects simultaneously. Mayor Tran suggested that, if the fire station bond moved forward, the operations center bond could be delayed until the police station bond is retired in order to reduce the potential burden on residents.

Mr. Christensen expressed concern about postponing the operations center project for several years. He noted that delaying the project would likely result in substantially higher construction costs in the future and observed that the city was already experiencing significant cost escalation on capital projects. Ms. Nelson added that continued delays would prolong existing operational challenges, including equipment storage and exposure to the elements. She also noted that the city's overall debt load remained relatively modest and that debt can be an appropriate tool for financing long-term capital improvements.

The discussion then focused on the allocation of operations center costs among city funds. Mayor Tran reiterated her preference that the General Fund portion of the operations center debt payment be shifted to enterprise funds to reduce future pressure on the General Fund and property taxes. Mr. Godwin explained that the original allocation had been developed by evaluating how much each department and fund would use the facility. He noted that the proposed General Fund share reflected usage by departments such as Parks and Fleet Maintenance, while the majority of the project costs were already assigned to enterprise funds. Council members discussed the possibility of reallocating the remaining General Fund portion among the enterprise funds, acknowledging that doing so could require future utility rate adjustments to ensure those funds remain financially

sustainable.

Council Member Hunt cautioned that transferring costs to enterprise funds would not eliminate the underlying expense and emphasized that the city would still need to maintain adequate revenues in those funds. She stated that shifting costs without corresponding revenue adjustments could create similar financial challenges in the utility funds. Staff agreed that any changes would require careful consideration of future rate structures and long-term financial planning.

Mr. Christensen and Mr. Godwin stated that staff had attempted to structure the budget in a way that balanced immediate capital needs with long-term financial sustainability. They noted that the city was already exploring ways to phase certain enterprise fund obligations, including portions of the operations center project, in order to minimize impacts on utility rates and taxpayers. Council Member Blackham again noted that the council would be expected to adopt a tentative budget later in the week and expressed concern that the council had not yet reviewed the updated tentative budget reflecting the changes under discussion. Ms. Nelson responded that the revised tentative budget would be presented to the council at the upcoming meeting.

The council continued its budget discussion by examining long-term fiscal sustainability, the use of fund balance, and possible alternatives for balancing future budgets. Council Member Blackham expressed concern that the city's General Fund expenditures had grown from approximately \$21.3 million in 2023 to a proposed \$26.8 million in FY 2027 and questioned how the city could continue increasing expenditures while recurring revenues remained significantly lower. He stated that his primary concern was identifying a multi-year plan to align revenues and expenditures and reduce the city's reliance on fund balance.

Mr. Godwin explained that recent expenditure growth reflected inflationary pressures, employee compensation adjustments, operational cost increases, and previously approved initiatives. He noted that some budgeted expenditure figures from prior years had ultimately come in lower than anticipated and cautioned against comparing budgeted amounts directly to actual expenditures without accounting for those differences. Ms. Nelson added that some current budget estimates remained conservative and that actual results for FY 2026 would not be known until after the annual audit later in the year.

Council members discussed whether continued use of fund balance could help ease future tax increases while the city worked toward long-term financial stability. Council Member Adams observed that prior years had ended with expenditures lower than budgeted and suggested that some of the projected fund balance usage might ultimately be offset by actual savings. Council Member Hunt noted that the city was still attempting to recover from several years of unusually high inflation and stated that the city had not fully captured those inflationary costs through property tax revenues when they occurred. She stated that some of the current budget pressures represented the city catching up to costs that had accumulated over multiple years.

Mayor Tran raised concerns about the future deputy fire chief position, noting that the need had been discussed for several years. She stated that if the fire station project were delayed again, the council should consider how and when the department's leadership needs would be addressed. Mr.

Christensen acknowledged the importance of the position and stated that public safety remained a high priority. He suggested that if staffing additions were limited in future years, the deputy fire chief position would likely remain among the highest priorities.

Council Member Hunt cautioned against making decisions solely to reduce the immediate Truth in Taxation increase if doing so merely postponed financial challenges to future years. She stated that continually deferring expenses could leave the city facing the same problems repeatedly and emphasized that the council needed to be comfortable with the long-term consequences of its decisions. Mayor Tran agreed that consistent annual review of revenues and expenditures through the Truth in Taxation process was important and stated that the city had not always made incremental adjustments when needed, contributing to current challenges.

The council then explored possible alternatives for improving the city's financial position. Council Member Blackham asked staff to model a scenario in which the city implemented a 20% Truth in Taxation increase annually for several years while postponing major capital projects such as the fire station expansion and operations center project. He stated that he wanted to understand whether a series of smaller annual increases could eventually bring revenues and expenditures into alignment. Ms. Nelson responded that even under such a scenario, the city would still face significant shortfalls in the near term because current expenses already exceeded available recurring revenues. She explained that the city's projections showed continuing reliance on fund balance unless substantially larger revenue increases were implemented.

Council members discussed the limited options available for generating new revenue. Mayor Tran noted that the city had pursued economic development opportunities, redevelopment initiatives, and efforts to attract businesses, but those efforts were constrained by community preferences and available development opportunities. She stated that Kaysville had intentionally maintained its residential character and that such decisions limited potential commercial tax revenue. She observed that residents generally preferred preserving the community's existing character, but that choice came with financial consequences. Council Member Adams agreed and noted that communities with less commercial development often rely more heavily on property taxes to fund municipal services.

The discussion also included possible increases to impact fees, redevelopment efforts, and the sale of surplus city property. Mayor Tran noted that the city had already budgeted for an impact fee study and stated that updated impact fees could help ensure that growth pays a fair share of infrastructure costs. Council Member McBride emphasized the importance of attracting additional commercial development, particularly along northern Main Street, to broaden the city's tax base. Council members briefly discussed whether unused city-owned property could be sold or repurposed, although several participants cautioned that such actions would provide only one-time revenue and would not solve the city's ongoing structural budget challenges. Mr. Christensen noted that some city-owned properties may have future operational value and that any sale would require careful evaluation.

Throughout the discussion, council members acknowledged the difficulty of balancing taxpayer impacts, service levels, infrastructure needs, and long-term financial sustainability. Mayor Tran stated that no one wanted to raise taxes but emphasized that the council had a responsibility to make difficult financial decisions when necessary. Several council members agreed that additional analysis and discussion would be needed before final budget decisions were made, and the council continued reviewing potential options and projections.

The council reviewed the list of one-time projects proposed to be funded with fund balance in FY 2027 and discussed whether additional review of departmental budgets would be beneficial. Council Member Jackson suggested holding more detailed budget reviews with department heads to better understand individual line items and expenditures. Ms. Nelson acknowledged that such a review would require a significant time commitment. Mr. Christensen discussed the possibility of either dedicating additional work sessions to budget analysis or creating a smaller council committee to conduct detailed line-item reviews and report findings back to the full council.

The discussion then shifted to individual one-time projects proposed for funding through fund balance. Council Member Blackham questioned several capital items, including the Barnes Park concrete and bleacher improvements, and expressed concern about continuing to add projects while the city was facing ongoing budget challenges. Mr. Christensen explained that portions of the park's concrete infrastructure had become tripping hazards and that improvements would address safety concerns and ADA accessibility requirements.

Similar discussion occurred regarding replacement of the council chambers audiovisual system. Council Member Blackham questioned whether replacement was necessary. Mr. Christensen explained that the current system had experienced recurring failures for several years and required frequent intervention from IT staff to remain operational. City Recorder Annemarie Plaizier noted that problems occur regularly at public meetings, including Planning Commission meetings, even when council members are not directly aware of the issues. Mr. Christensen cited a recent Planning Commission meeting where the livestream and recording system failed during a heavily attended public hearing. Council members discussed whether the project could be delayed, but staff emphasized that the existing system had become increasingly unreliable and that prior attempts to repair it had not resolved the issues.

Additional discussion focused on police vehicle replacements. Ms. Nelson explained that the proposed funding would restore vehicle replacements that had previously been deferred in favor of other equipment needs, resulting in some vehicles remaining in service beyond their planned replacement schedules. She noted that some police vehicles were already approximately eight years old and due for replacement. Ms. Nelson clarified that the proposed funding would restore previously deferred vehicle replacements rather than expand the fleet. Council members also discussed the distinction between ongoing expenses funded through Truth in Taxation revenues and one-time projects funded through fund balance. Staff emphasized that the fund balance list consisted primarily of one-time expenditures and was separate from the recurring operational costs driving the proposed tax increase.

Council Member Hunt recommended reviewing the fund balance projects one by one to determine which projects had council support. Discussion began with maintenance needs at the fire station, including stucco repairs and water damage concerns. Mr. Christensen cautioned that deferring certain maintenance items could lead to larger repair costs in the future. The council also reviewed HVAC replacements at the recreation building and operations center. Ms. Nelson explained that one unit was more than three decades old and another had experienced significant failure. Although some council members questioned replacing equipment in facilities that could eventually be remodeled, Ms. Nelson noted that the buildings would remain in service regardless of future expansion plans and that functioning HVAC systems were still needed.

Additional discussion focused on technology and operational efficiency projects. Ms. Nelson explained that replacement of the Fuel Master software system would modernize fuel tracking, improve reporting capabilities, enhance vehicle maintenance scheduling, and support the city's effort to retire outdated software platforms. Council members discussed whether the system would create efficiencies and improve accountability for vehicle maintenance. Ms. Nelson stated that the system would provide better tracking of vehicle usage, mileage, fuel consumption, and maintenance schedules, potentially reducing long-term maintenance costs. The council also reviewed a proposed battery backup system for the police station, with Mr. Christensen explaining that it was necessary to maintain police operations during power interruptions.

The council continued discussing improvements at Barnes Park, including Barnes Tower concrete and bleacher repairs, pavilion roof repairs, and restroom improvements. Ms. Nelson explained that the projects addressed deteriorating concrete, accessibility improvements, and aging infrastructure that had been deferred for years. Council members debated whether certain projects should remain in the budget or be postponed, with some expressing concern about continued reductions to fund balance and others noting that delaying projects often results in higher costs later.

The council also reviewed a proposed water conservation landscaping project at the fire station. Mayor Tran noted that Parks and Recreation Director Cole Stephens had indicated that staff were pursuing incentives from Weber Basin Water Conservancy District and possible material discounts to reduce the city's costs. Council members discussed whether the project should remain in the budget while grant applications were pending. Staff recommended leaving the project in the budget as a conservative measure and noted that any unspent funds would remain in fund balance if grant funding became available.

Throughout the discussion, council members continued evaluating whether one-time capital projects should proceed immediately or be deferred in an effort to preserve fund balance and reduce future financial pressures. Staff reiterated that while these projects were funded separately from the proposed Truth in Taxation increase, they still represented real costs that would eventually need to be addressed if deferred.

Council Member Blackham expressed a preference for reducing the proposed fund balance allocation from approximately \$991,000 to \$500,000 and suggested using a similar amount of fund balance in future years to help moderate tax increases. Mayor Tran suggested directing staff to

return with a revised list of priorities that would fit within a \$500,000 cap. Ms. Nelson questioned the rationale for selecting \$500,000 as the target, noting that it was an arbitrary figure and emphasizing that the listed projects represented legitimate operational and capital needs rather than discretionary spending. She stated that reducing the fund balance allocation would defer projects rather than eliminate the underlying needs.

Council members discussed the relationship between fund balance spending, deferred maintenance, and future tax increases. Council Member Jackson supported asking department heads to reevaluate priorities and identify which projects could be delayed. Mayor Tran characterized many of the listed projects as department requests and suggested allowing staff to determine which projects were most essential if a lower funding cap was imposed. Mr. Christensen responded that many of the projects involved aging facilities and infrastructure that had already been deferred for years and that further postponement would likely result in higher future costs. Council Member McBride noted that some needed repairs could not be funded without additional revenue.

Council Member Hunt proposed an alternative approach of including a modest amount within the Truth in Taxation increase to begin building resources for future capital projects. She suggested that a small additional amount could be transferred into capital accounts each year and used for future infrastructure needs. Mayor Tran expressed concern that such an approach could conflict with the intent of Truth in Taxation laws, which are designed to provide transparency regarding the purpose of tax increases. Council Member Blackham agreed and stated that state policy generally discourages using Truth in Taxation increases to accumulate revenue beyond identified needs. The council discussed whether long-term savings for future projects should instead occur through dedicated capital accounts rather than through larger-than-necessary tax increases.

The discussion also touched on possible future legislative proposals that could limit annual property tax increases. Mr. Christensen expressed concern that if future state legislation imposed caps on Truth in Taxation increases, cities that had deferred addressing structural funding issues could face significant challenges. Ms. Nelson stated that many of the current funding discussions stemmed from years of postponing expenses and relying on fund balance rather than fully funding ongoing costs. Mr. Christensen added that the long-term financial model showed the city eventually reaching a point where property tax revenues would cover ongoing operations and inflationary costs without reliance on fund balance, but that reaching that point required larger adjustments to realign revenues with expenditures.

Council Member Adams suggested that donations could potentially be used to fund certain one-time capital projects, particularly projects such as the Barnes Park improvements. He noted that donations are better suited for one-time expenditures than ongoing operational expenses. The council also discussed the possibility that future commercial development and additional business activity could help diversify revenue sources and reduce pressure on residential property taxes. Mayor Tran added that state assistance for infrastructure costs could also help alleviate some of the city's financial challenges.

As the discussion continued, council members debated whether one-time projects should remain funded through fund balance or be deferred. Mr. Christensen stated that the key question was whether the projects were legitimate needs that would eventually require funding regardless of timing. He noted that delaying projects often results in higher costs later while still leaving the underlying need unresolved. Council Member Hunt stated that her primary concern was preserving fund balance in case of unforeseen emergencies. Council Member Adams acknowledged that one-time projects are difficult to fund through recurring tax revenues, while also recognizing staff's argument that future capital projects would continue to arise. Council Member Blackham suggested that some departments might be able to identify savings within existing budgets to accomplish certain projects without additional fund balance appropriations.

Council members attempted to establish direction for preparation of the tentative budget. Mayor Tran asked whether the council supported using a \$500,000 cap for FY 2027 fund balance projects and having staff determine which projects should remain within that amount. Council Member Jackson supported that approach and requested that any projects exceeding the cap be justified individually. Council Member Adams questioned the basis for selecting \$500,000 but agreed that staff should further evaluate the list. Council Member Blackham expressed concern about how a revised proposal would be presented before the tentative budget hearing. Ms. Nelson responded that staff could revise the tentative budget to reflect a \$500,000 fund balance allocation, although there would not be sufficient time before the next meeting to conduct a comprehensive strategic review with all department heads. Mayor Tran noted that the budget being considered was tentative and could continue to be adjusted before final adoption. Council Member Blackham summarized what he believed should be reflected in the tentative budget: an approximately 21.9% Truth in Taxation increase and a proposed FY 2027 fund balance allocation of approximately \$500,000, with additional project prioritization to occur during subsequent budget discussions.

The council then reviewed the proposed enterprise fund rate increases and the relationship between utility rates, future capital projects, and the operations center project. Ms. Nelson stated that the tentative budget would continue to reflect the enterprise fund increases presented during the previous work session. Council Member Blackham questioned whether the proposed utility rate increases could be reduced to more closely match current inflation rates. Council Member Hunt cautioned that the utility funds were facing challenges similar to those experienced by the General Fund, noting that rates had not fully kept pace with prior inflationary increases. Mr. Godwin explained that much of the proposed adjustment involved correcting commercial utility rates and addressing pass-through costs from partner agencies. Mr. Christensen and Mr. Godwin noted that some residential utility customers would see little change, and in certain cases lower seasonal costs, because of adjustments to the utility rate structure. Mr. Christensen asked whether the council would be interested in conducting an additional work session focused specifically on enterprise funds and utility rate models before any changes were made. The council expressed support for reviewing the utility models in greater detail during a future meeting.

The council also revisited the proposed operations center bond and its relationship to future utility rates. Mayor Tran sought clarification regarding whether the proposed bond payment had already been incorporated into the enterprise fund projections. Ms. Nelson confirmed that the proposed

utility rate increases presented to the council already included the anticipated operations center bond payment. Council Member Blackham expressed concern about moving forward with the bond if it would require future rate increases, while Ms. Nelson explained that the projected rate adjustments and capital plans had already been developed with the project in mind. Mr. Christensen noted that delaying the project could result in higher costs later and that other significant utility infrastructure projects, including future water system improvements, were also anticipated. Council members discussed how the operations center project, future utility rates, and the proposed fire station project would affect residents, and Ms. Nelson clarified that the utility impacts shown to the council already accounted for the proposed operations center bond.

Council Member Blackham also questioned the continued inclusion of pass-through sewer rate increases and raised concerns regarding the city's role in billing for sewer services provided by another entity. Ms. Nelson explained that most of the proposed sewer increase reflected costs imposed by the sewer district and that existing agreements governed the city's billing responsibilities. Mr. Christensen noted that the city remained bound by those agreements and that the pass-through charges were largely outside the city's control.

Before adjournment, Mayor Tran confirmed that the estimated monthly impacts previously discussed reflected both the revised Truth in Taxation proposal and the proposed utility rate increases. Council members and Mr. Christensen reiterated the importance of clearly communicating those impacts to residents as budget discussions continued. Following the discussion, Mayor Tran closed the meeting at 9:37 p.m.

KAYSVILLE CITY  
MUNICIPAL BUILDING AUTHORITY BOARD MEETING  
May 7, 2026

Minutes of a Kaysville City Municipal Building Authority Board Meeting held on May 7, 2026, at 6:50 p.m. in the Council Chambers of Kaysville City Hall, 23 East Center Street, Kaysville, Utah.

Board Members present: Chairperson Tamara Tran, John Adams, Mike Blackham, Abbigayle Hunt, Nate Jackson and Joshua McBride

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, City Recorder Annemarie Plaizier, Community Development Director Melinda Greenwood, Parks and Recreation Director Cole Stephens, Deputy Finance Director Parker Godwin, Police Chief Sol Oberg, Assistant Police Chief Seth Ellington, Lt. Preston Benoit, Fire Chief Paul Erickson, Information Systems Director Ryan Judd, Information Systems Assistant Ardi Harsono, Gavin Nelson, Jill Mayer, John Mayer, William Mayer, Jill Dredge, Doug Dredge, Matt Felt, Jessica Felt, Liz Platt, Trevor Johnson, Cameron Mckinnon, Cameron Cessna, Dan Udy, Karen Erickson, Linda Francis, Bode Schimmer, Jason Hayes, Natalie Barlow, Teresa Peterson, Avery Peterson, Spencer Peterson, Ady Peterson, Greg Peterson, Heather Wadman

**OPENING**

Chairperson Tran opened the meeting and welcomed those in attendance.

**ADOPTION OF THE FISCAL YEAR 2027 TENTATIVE KAYSVILLE CITY MUNICIPAL BUILDING AUTHORITY BUDGET AND SETTING A PUBLIC HEARING**

City Manager Jaysen Christensen explained that the Municipal Building Authority Fund is used specifically to manage debt service for city building bonds. He stated that the fund currently supports repayment of two bonds, including the police station bond, which is scheduled to retire in 2031, and the City Hall bond, which is scheduled to retire in 2034. Mr. Christensen reviewed the proposed budget and noted that total revenues for the fund were budgeted at approximately \$722,000. He explained that revenues for the City Hall bond repayment come from transfers from the General Fund through MBA lease revenue, while approximately \$478,000 in police impact fee revenues are budgeted to help pay debt service on the police station bond. Mr. Christensen described the budget as straightforward and indicated that no significant changes were proposed.

Board Member Hunt moved to approve the resolution adopting the Fiscal Year 2027 Tentative Budget for the Kaysville City Municipal Building Authority and setting a Public Hearing date. The motions was seconded by Board Member Blackham.

A vote on the motion was as follows:

Board Member Adams, Yea  
Board Member Hunt, Yea  
Board Member Jackson, Yea  
Board Member Blackham, Yea  
Board Member McBride, Yea

The motion passed unanimously.

### **ADJOURNMENT**

Board Member Hunt made a motion to adjourn the Kaysville City Municipal Building Authority Board Meeting at 6:56 p.m. The motion passed unanimously.

Following adjournment of the meeting, the Kaysville Redevelopment Agency Board convened to consider items on its agenda.

DRAFT

KAYSVILLE CITY  
REDEVELOPMENT AGENCY BOARD MEETING  
May 7, 2026

Minutes of a Kaysville City Redevelopment Agency Board Meeting held on May 7, 2026, at 6:56 p.m. in the Council Chambers of Kaysville City Hall, located at 23 East Center Street, Kaysville, Utah.

Board Members present: Chairperson Tamara Tran, John Adams, Mike Blackham, Abbigayle Hunt, Nate Jackson and Joshua McBride

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, City Recorder Annemarie Plaizier, Community Development Director Melinda Greenwood, Parks and Recreation Director Cole Stephens, Deputy Finance Director Parker Godwin, Police Chief Sol Oberg, Assistant Police Chief Seth Ellington, Lt. Preston Benoit, Fire Chief Paul Erickson, Information Systems Director Ryan Judd, Information Systems Assistant Ardi Harsono, Gavin Nelson, Jill Mayer, John Mayer, William Mayer, Jill Dredge, Doug Dredge, Matt Felt, Jessica Felt, Liz Platt, Trevor Johnson, Cameron Mckinnon, Cameron Cessna, Dan Udy, Karen Erickson, Linda Francis, Bode Schimmer, Jason Hayes, Natalie Barlow, Teresa Peterson, Avery Peterson, Spencer Peterson, Ady Peterson, Greg Peterson, Heather Wadman

**OPENING**

Chairperson Tran called the meeting to order and welcomed those in attendance.

**ADOPTION OF THE FISCAL YEAR 2027 TENTATIVE KAYSVILLE REDEVELOPMENT AGENCY BUDGET AND SETTING A PUBLIC HEARING**

City Manager Jaysen Christensen explained that the Redevelopment Agency Fund was established in connection with the Flint Street District and the Smith's Marketplace redevelopment project. He stated that the agency receives approximately \$130,000 annually in tax increment financing revenues generated by the project. He noted that the redevelopment project area was created in 2014 and is scheduled to terminate in 2028. Mr. Christensen reported that RDA revenues have accumulated over time because relatively little of the funding has been spent, resulting in a fund balance exceeding \$1 million. He noted that the proposed Fiscal Year 2027 budget included \$70,000 for potential consulting services related to redevelopment projects or other RDA-related initiatives.

Mayor Tran asked what would happen to any remaining funds if they were not spent before the project area expired. Mr. Christensen explained that recent state legislation restricts the use of RDA fund balances to expenditures directly related to the project area from which the revenues were generated. In the case of the Flint Street and Smith's Marketplace project area, he stated that the city had previously invested significant General Fund resources into public infrastructure improvements, including roadway widening, sidewalks, utilities, power lines, street lighting, and

stormwater facilities. He reported that staff was currently exploring the possibility of reimbursing the city for those expenditures using available RDA funds. He further explained that remaining funds could also potentially be used for future improvements directly supporting the project area, such as additional Flint Street roadway widening or sidewalk construction. Mr. Christensen stated that any funds not spent on eligible project-related purposes would likely need to be distributed back to the participating taxing entities, including the city and school district.

Mayor Tran asked whether reimbursement of prior city expenditures was currently the primary plan for the available funds. Mr. Christensen responded that reimbursement was being evaluated and could potentially utilize a significant portion of the existing fund balance. He added that infrastructure improvements along Flint Street also remained a viable option. When asked about the timeline for future projects, Mr. Christensen stated that additional planning would be required and that reimbursement efforts were currently being evaluated first. He noted that if a deadline approached requiring expenditure of the funds before project area expiration, the city could elevate related projects as a higher priority.

Board Member Blackham asked why the fund balance was not displayed within the budget document. Deputy Finance Director Parker Godwin explained that the budget presentation only reflected annual revenues and expenditures and did not traditionally include fund balance information. Mr. Godwin reported that the audited RDA fund balance as of June 2025 was approximately \$1.26 million and acknowledged that including fund balance information could be beneficial. Board Member Blackham stated that he believed the information was pertinent and should be included in future presentations. Mr. Godwin agreed that it could be added.

Board Member Jackson commented that his preference would be for the city to reimburse itself for the infrastructure investments that had helped facilitate the Smith's Marketplace development. Mr. Christensen indicated that staff agreed with that approach.

Board Member Adams moved to approve the resolution adopting the Fiscal Year 2027 Tentative Budget for the Kaysville City Redevelopment Agency and setting a Public Hearing date. The motion was seconded by Board Member Jackson.

A vote on the motion was as follows:

Board Member Hunt, Yea  
Board Member Jackson, Yea  
Board Member Blackham, Yea  
Board Member McBride, Yea  
Board Member Adams, Yea

The motion passed unanimously.

## **ADJOURNMENT**

Board Member Adams made a motion to adjourn the Kaysville City Redevelopment Agency Board Meeting at 7:03 p.m. The motion passed unanimously.

KAYSVILLE CITY COUNCIL  
May 7, 2026

Minutes of the regular Kaysville City Council meeting held on May 7, 2026, at 7:03 p.m. in the Council Chambers of Kaysville City Hall, located at 23 East Center Street, Kaysville, Utah.

Council Members Present: Mayor Tamara Tran, Council Member John Swan Adams, Council Member Mike Blackham, Council Member Abbigayle Hunt, Council Member Nate Jackson, and Council Member Joshua McBride

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, City Recorder Annemarie Plaizier, Community Development Director Melinda Greenwood, Parks and Recreation Director Cole Stephens, Finance Director Maryn Nelson, Deputy Finance Director Parker Godwin, Police Chief Sol Oberg, Assistant Police Chief Seth Ellington, Lt. Preston Benoit, Fire Chief Paul Erickson, Public Works Director Josh Belnap, Human Resource Manager Kim Bosworth, Information Systems Director Ryan Judd, Information Systems Assistant Ardi Harsono, Ryan Roberts, Gavin Nelson, Jill Mayer, John Mayer, William Mayer, Jill Dredge, Doug Dredge, Hunter Felt, Matt Felt, Jessica Felt, Liz Platt, Trevor Johnson, Kelton Vine, Cameron Mckinnon, Cameron Cessna, Dan Udy, Karen Erickson, Linda Francis, Bode Schimmer, Jason Hayes, Natalie Barlow, Teresa Peterson, Avery Peterson, Spencer Peterson, Ady Peterson, Greg Peterson, Heather Wadman, William Mayer

Prior to the City Council meeting, the Kaysville Municipal Building Authority Board and Kaysville Redevelopment Agency Board each held meetings to consider and adopt their respective Fiscal Year 2027 tentative budgets and set public hearings.

**OPENING**

Mayor Tamara Tran called the Kaysville City Council meeting to order and welcomed those in attendance.

Council Member Hunt provided the opening remarks and reflected on Theodore Roosevelt's "The Man in the Arena" quote. She emphasized that public service involves effort, imperfection, and a commitment to serving the community. Council Member Hunt noted that council members strive to balance city services with the needs of residents and highlighted the value of local government as a forum for collaboration and problem solving. She then led those in attendance in the Pledge of Allegiance.

**CALL TO THE PUBLIC**

No comments were made under this item.

## PRESENTATIONS AND AWARDS

### PRESENTATION TO KELTON VINE FOR RECEIVING HIS SUPERVISING FIRE OFFICER DESIGNATION

Fire Chief Paul Erickson presented firefighter and paramedic Kelton Vine with recognition for earning the Supervising Fire Officer designation. Chief Erickson stated that Mr. Vine had served with the Kaysville Fire Department for nine years and had worked as a paramedic for four years. He described Mr. Vine as a professional and dedicated employee and noted that he was one of the department's senior paramedics. Chief Erickson explained that earning the Supervising Fire Officer designation required completion of approximately 12 to 15 certifications and licenses, along with nearly two years of college-level coursework and career development training. He stated that the designation represented the first major supervisory milestone in a firefighter's career progression. Chief Erickson presented Mr. Vine with a certificate recognizing the achievement. The Mayor and City Council congratulated Mr. Vine on the accomplishment.

### PRESENTATION TO KRIS HIGH, URPA RECREATION PROFESSIONAL OF THE YEAR, AND BRYAN WHITE FOR COMPLETION OF HIS SERVICE ON THE UTAH RECREATION AND PARKS BOARD (PRESENTED BY URPA)

Mayor Tran announced that Kris High was unable to attend the meeting and stated that the item would be postponed to a future meeting.

### RECOGNITION OF THREE AWARD RECIPIENTS FROM THE "I CAN MAKE THE DIFFERENCE" PROGRAM FOR GOOD SPORTSMANSHIP

Parks and Recreation Director Cole Stephens presented three recipients of the city's I Can Make a Difference Program Good Sportsmanship Awards. Mr. Stephens explained that the awards are part of the city's recreation sports program and recognize athletes who demonstrate exceptional sportsmanship and positive character. He noted that the recipients were selected from nominations submitted through the city's Junior Jazz basketball program, which serves approximately 1,500 youth participants ranging from kindergarten through high school.

Mr. Stephens first recognized Hunter Felt, who was nominated after demonstrating compassion toward a player on the opposing team who became upset during a game. According to the nomination, Hunter checked on the player, offered encouragement, and later shared his team's snacks with him following the game.

William Mayer was recognized for demonstrating perseverance, positivity, and leadership during a difficult game in which his team was short-handed and faced challenging circumstances. His nomination highlighted his continued effort, positive attitude, and encouragement of teammates despite the unfavorable outcome of the game.

Avery Peterson was recognized for her inclusive behavior and encouragement of teammates in the high school league. Her nomination noted that she consistently supported and involved less experienced players, offering encouragement and ensuring they felt included during games.

Mr. Stephens stated that the recipients exemplified the positive values recreation sports can teach and help foster within the community. Each recipient received a certificate, a gift card, and items donated by Boondocks. The Mayor and City Council congratulated the recipients and their families. Mayor Tran commented that good sportsmanship serves as a foundation for good citizenship and expressed appreciation for the examples set by the award recipients.

#### PRESENTATION TO GRADUATING 2025–2026 YOUTH CITY COUNCIL MEMBERS

Council Member John Adams introduced recognition of the graduating members of the Kaysville Youth City Council and invited Youth City Council Advisor Linda Francis to lead the presentation. Council Member Adams praised Ms. Francis for nearly ten years of service leading the program and credited her efforts for the success and reputation of the Youth City Council. He noted that the program had grown significantly under her leadership and encouraged interested community members to consider serving as a future advisor.

Ms. Francis explained that the Youth City Council provides students opportunities to participate in civic engagement, community service, and local government activities. She described several projects and events in which Youth City Council members participate, including the Scarecrow Walk, health department service projects, the Fable Forest program with the Fruit Heights Youth City Council, Kaysville Gives, the Easter Egg Hunt, and Local Officials Day with the Utah Legislature. She also noted that members regularly attend City Council meetings and participate in monthly service activities.

Graduating Youth City Council members recognized during the meeting included Youth Mayor Bode Schimmer, Natalie Barlow, Jason Hayes, and McKay Clemens, who was unable to attend. Council Member Adams invited the students to briefly share their experiences in the program.

Mr. Schimmer stated that one of his favorite experiences was helping organize the Easter Egg Hunt, an event he had enjoyed attending as a child. He expressed appreciation for the opportunity to help create similar experiences for younger residents.

Ms. Barlow stated that she appreciated the opportunity to participate in community projects and serve fellow residents.

Mr. Hayes stated that he enjoyed giving back to the community through activities such as the Fourth of July Parade and Kaysville Gives and expressed appreciation for the opportunity to serve a community that had provided many benefits to him throughout his life.

The graduating members were presented with plaques in recognition of their service. Mayor Tran thanked Ms. Francis for her years of service and encouraged community members interested in working with youth to consider becoming involved with the program. Council Member Jackson added that Kaysville Youth City Council members have opportunities to meet with state leaders, including the governor and lieutenant governor, and noted that such opportunities are not available in many other youth council programs. He also expressed appreciation to Mayor Tran and Council Member Adams for helping provide those experiences for local youth.

PROCLAMATION DECLARING MAY 2026 AS BUILDING SAFETY MONTH

PROCLAMATION DECLARING MAY 11–16, 2026 AS POLICE WEEK

PROCLAMATION DECLARING MAY 17–23, 2026 AS PUBLIC WORKS WEEK

Mayor Tran announced three ceremonial proclamations adopted by the City Council. The proclamations declared May 2026 as Building Safety Month, May 11 through May 16, 2026, as Police Week, and May 17 through May 23, 2026, as Public Works Week. Mayor Tran stated that the proclamations were intended to recognize and express appreciation for the service provided by city employees and professionals in those fields.

PRESENTATION TO RYAN ROBERTS FOR RECEIVING THE 2025 AMERICAN PUBLIC WORKS ASSOCIATION OUTSTANDING SNOW REMOVAL PROFESSIONAL AWARD

Public Works Director Josh Belnap presented Ryan Roberts with the 2025 American Public Works Association Outstanding Snow Removal Professional Award. Mr. Belnap noted that Mr. Roberts had served nearly 16 years with Kaysville City and currently serves as Streets Manager. He explained that Mr. Roberts oversees the city’s snow removal operations and had implemented numerous improvements that increased efficiency, reduced overtime, and shortened snow removal operations from approximately 14 hours to about 9 hours. Mr. Belnap praised Mr. Roberts’ leadership and stated that he was among the best in his profession.

Heather Wadman, President of the Utah Chapter of the American Public Works Association, presented the award. She explained that snow removal is critical to maintaining community operations and ensuring emergency responders can safely reach those in need during winter storms. Ms. Wadman noted that snow removal professionals frequently work nights, weekends, and holidays and often receive little recognition for their efforts. She stated that the award recognizes individuals who go above and beyond in their service and that Mr. Roberts’ nomination demonstrated exceptional dedication to the community.

Following the presentation, the Mayor and City Council congratulated Mr. Roberts on the recognition. Mayor Tran expressed appreciation for the city’s snow removal efforts and noted the significant impact the service has on residents and community operations.

KAYSVILLE PUBLIC WORKS ANNUAL REPORT

Public Works Director Josh Belnap presented the 2025 Public Works Department Annual Report and provided an overview of the department’s operations, responsibilities, accomplishments, efficiencies, and challenges.

Mr. Belnap explained that the Public Works Department is organized into three primary divisions consisting of Streets, Storm Water, and Culinary Water, with support provided by the Engineering Division. He reviewed the responsibilities of each division and noted that the Streets Division maintains approximately 130 miles of public roads, traffic signals, street signage, snow removal

operations, curb and street painting, fleet coordination, and roadway maintenance. He reported that the replacement value of the city's roadway network is estimated between \$90 million and \$100 million.

Mr. Belnap explained that the Storm Water Division maintains approximately 150 miles of underground storm drainage infrastructure with an estimated replacement value approaching \$180 million. The division oversees street sweeping, stormwater permit compliance, water quality monitoring, illicit discharge investigations, public education requirements, and participation in the Davis County Stormwater Coalition.

Mr. Belnap reported that the Culinary Water Division oversees approximately 168 miles of water lines with an estimated replacement value exceeding \$200 million. He stated that the city operates seven water storage tanks with a combined capacity of nearly 8.5 million gallons, serves approximately 9,500 water connections, maintains 1,700 hydrants, 3,600 valves, and numerous pressure-reducing and monitoring facilities, and distributes roughly one billion gallons of drinking water annually. He also discussed the division's extensive regulatory and water quality compliance responsibilities.

Mr. Belnap explained that the Engineering Division provides plan review, construction inspection, project design, mapping support, and coordination among city departments. He noted that the division consists of two full-time employees and supports infrastructure planning and project implementation throughout the city.

Mr. Belnap reviewed staffing levels and funding sources for each division. He reported that the Streets Division consists of four full-time employees and is funded through a combination of Road Utility Fund revenues, transportation-related fees, state gas tax revenues, and General Fund support. The Storm Water Division consists of five full-time employees and is funded through stormwater utility fees. The Culinary Water Division consists of nine full-time employees and is funded through water utility revenues. He also reviewed current budget expenditures and reported that departmental spending generally remained on track with budget projections.

Mr. Belnap highlighted the department's success in securing grant funding. Since 2015, the city has received approximately \$27.6 million in grant funding for public infrastructure projects, including an additional \$5 million received during the past year from Davis County. He noted that the city has also pursued numerous additional grant opportunities and submitted applications totaling nearly \$15 million that were not awarded. Mr. Belnap expressed appreciation to Mayor Tran for her efforts in helping communicate the local and regional importance of city projects during the grant application process and stated that her involvement had contributed significantly to the city's success in obtaining funding.

Mr. Belnap also reviewed several operational efficiencies implemented by the department. He highlighted the citywide installation of advanced digital water meters, which eliminated the need for manual meter reading and significantly improved efficiency and data accuracy. He discussed improvements to snow removal operations, including the use of smaller and more maneuverable snowplows and the acquisition of a wing plow to increase snow-clearing efficiency. He noted that the addition of an in-house city engineer has reduced design costs for smaller projects and that

staff reassignments have improved efficiency in mapping, construction inspection, and engineering support.

Additional efficiencies discussed included development of a specialized water leak response trailer, in-house road striping operations, installation of security cameras to assist with monitoring road conditions, construction of above-ground water sampling stations, utilization of drinking water systems to improve circulation while irrigating select parks, and continued recycling and crushing of asphalt and concrete debris for reuse in city projects.

Mr. Belnap concluded by discussing challenges facing the department. He reported that the department had experienced the loss of four employees since December, resulting in the loss of valuable institutional knowledge and creating staffing shortages in key areas, particularly water quality compliance. He also identified aging infrastructure and ongoing inflationary pressures as continuing challenges for the department. He noted that while inflation has moderated in recent years, the costs of many materials and services remain elevated. Mr. Belnap concluded his presentation by thanking staff for their efforts and invited questions from the City Council.

Mayor Tran asked about the staffing challenges discussed during the presentation and inquired whether the difficulty in filling vacant positions was primarily due to a shortage of qualified candidates. Mr. Belnap explained that many Public Works positions require specialized experience and certifications, which can limit the applicant pool. He noted that recruitment challenges vary depending on the candidate and may involve compensation, benefits, relocation concerns, or other personal circumstances. Mr. Belnap stated that one candidate had declined an offer after determining that the benefits provided by his current employer outweighed the advantages of changing positions, while another candidate ultimately decided not to relocate. Mayor Tran wished staff success in filling the vacancies.

Mr. Belnap highlighted the efforts of the recently promoted Water Manager and other staff members who had assumed additional responsibilities following staffing changes. He stated that they had done an exceptional job maintaining operations and compliance requirements despite the vacancy. Mayor Tran emphasized the critical importance of continual drinking water testing and monitoring, noting that water quality and system reliability are essential public health and safety responsibilities. Mr. Belnap added that water quality monitoring occurs every day, including weekends and holidays, and remains one of the department's highest priorities.

Council Member Jackson thanked Mr. Belnap and the Public Works staff for their service and stated that the presentation helped illustrate the efforts being made to improve efficiency, reduce costs, and address ongoing challenges. He commented that the report demonstrated the complexity involved in operating city services and expressed appreciation for the department's work. Mr. Belnap thanked the Mayor and City Council for their continued support and stated that expressions of appreciation from elected officials and residents are meaningful to Public Works employees. He praised the dedication of the department's staff and stated that they genuinely care about both the organization and the community they serve.

Following the discussion, Mr. Belnap shared examples of items encountered during Public Works operations. He displayed a large rock that had been removed from a water valve box after

neighborhood children placed it into the infrastructure, creating challenges for crews attempting to access and operate the valve. He also displayed a railroad spike recovered during the 200 North reconstruction project. Mr. Belnap explained that crews encountered remnants of the historic Bamberger railroad line, including railroad ties, spikes, and ballast material, which created construction challenges as excavation work progressed. He noted the historical significance of the railroad and its connection to the community's past.

Mr. Belnap also reported that the Culinary Water Fund had an ending Fiscal Year 2025 fund balance of approximately \$2.7 million and that the Storm Water Fund had an ending fund balance of approximately \$1.6 million. Mayor Tran then asked for an update regarding efforts to secure an alternative groundwater source for the city. Mr. Belnap announced that the city had recently received approval from the State Engineer for an application to acquire more than 100 acre-feet of groundwater rights for a future municipal well. He explained that the approval process had taken approximately 13 months and represented a significant step toward developing an additional water supply source. Mr. Belnap stated that staff had begun evaluating how to pursue groundwater development and incorporate it into the city's long-term water supply planning. He explained that a future well would provide additional redundancy and reliability in the event of disruptions to the city's existing water supply from Weber Basin.

Mayor Tran expressed appreciation for the accomplishment and emphasized the importance of long-term water planning and securing future water resources for the community. Mr. Belnap further noted that the groundwater rights acquisition was being funded through federal American Rescue Plan Act (ARPA) funds, allowing the city to secure the water rights without placing additional demands on existing city funds. Mayor Tran commented on the importance of water rights and congratulated Public Works staff on the successful approval of the application.

The Mayor and City Council thanked Mr. Belnap for the presentation and expressed appreciation for the work of the Public Works Department.

### **DECLARATION OF ANY CONFLICTS OF INTEREST**

No conflicts of interest were declared.

### **CONSENT ITEMS**

Prior to the consideration of the Consent Items, Council Member Blackham made a motion to remove Item D, A Resolution Approving a Franchise Agreement with Forged Fiber, from the consent agenda for discussion. Council Member Hunt seconded the motion.

The vote on the motion was as follows:

Council Member Jackson, Yea  
Council Member Blackham, Yea  
Council Member McBride, Yea  
Council Member Adams, Yea  
Council Member Hunt, Yea

The motion passed unanimously.

D) A RESOLUTION APPROVING A FRANCHISE AGREEMENT WITH FORGED FIBER

Council Member Blackham requested clarification regarding the proposed franchise agreement with Forged Fiber and asked whether staff supported the agreement and had any concerns with its approval.

Public Works Director Josh Belnap explained that the city generally prefers to limit new franchise agreements because of the increasing number of utility providers competing for limited space within the public right-of-way. However, he stated that Forged Fiber is a subsidiary of AT&T and had acquired the infrastructure previously owned by Lumen. As a result, the agreement represented a transfer of ownership rather than the addition of a new provider. Mr. Belnap stated that staff supported the agreement.

Council Member Blackham also asked whether there were any provisions staff felt should be added to the agreement. Mr. Belnap responded that the franchise agreement prepared by the City Attorney was comprehensive and had proven effective in addressing issues that arise with utility providers. He noted that the updated franchise agreement language provides substantially stronger protections and enforcement mechanisms than older agreements and stated that staff strongly supported the proposed change.

Council Member Jackson commented that several overhead Lumen lines in his neighborhood appeared to have been installed poorly and were hanging unusually low between properties. He expressed hope that the city would encourage AT&T and Forged Fiber to address those issues. Mr. Belnap advised residents experiencing similar concerns to contact the Kaysville Power Department. He explained that Utilities Locator Brandon Willey works closely with utility providers and regularly coordinates corrective actions when problems arise. Mr. Belnap stated that Mr. Willey is diligent in ensuring utility companies comply with city requirements and would be able to assist in addressing such concerns.

Council Member Blackham made a motion to approve the following Consent Items:

- a) Approval of Minutes from the March 19, 2026 City Council Meeting.
- b) A Resolution Approving an Interlocal Agreement with Davis County for the Community Development Block Grant (CDBG) Program for Federal Fiscal Years 2027–2029.
- c) Approval of Completion of Design for the Angel Street Extension Project.
- d) A Resolution Approving a Franchise Agreement with Forged Fiber.

Council Member Hunt seconded the motion.

The vote on the motion was as follows:

Council Member Blackham, Yea  
Council Member McBride, Yea

Council Member Adams, Yea  
Council Member Hunt, Yea  
Council Member Jackson, Yea

The motion passed unanimously.

### **ACTION ITEMS - TENTATIVE BUDGET**

NOTICE THAT THE BUDGET OFFICER INTENDS TO STATE IN THE PUBLIC MEETING THAT THE TENTATIVE BUDGET INCLUDES A PROPOSED PROPERTY TAX INCREASE WITH AN APPROXIMATE PERCENTAGE INCREASE OF 17.59%, AN APPROXIMATE AMOUNT OF \$1,226,151, FOR THE PURPOSE OF FUNDING NEEDED ADMINISTRATIVE AND PUBLIC SAFETY COSTS AND CAPITAL PROJECTS AS WELL AS PROVIDING FUNDS FOR DEBT SERVICE FOR THE KAYSVILLE FIELDHOUSE, AND THAT THE CITY WILL PROVIDE NOTICE OF A PUBLIC HEARING AS REQUIRED BY LAW

STATEMENT OF BUDGET OFFICER THAT THE TENTATIVE BUDGET INCLUDES A PROPOSED PROPERTY TAX INCREASE

PRESENTATION BY THE BUDGET OFFICER OF PROPERTY TAX IMPACT SCHEDULE

Finance Director Maryn Nelson presented information regarding the proposed Fiscal Year 2027 Tentative Budget and the requirements associated with a potential Truth in Taxation process. She explained that recent changes to state law require municipalities considering a tax rate above the certified tax rate to prepare a property tax impact statement. Ms. Nelson reported that the tentative budget included a proposed increase in property tax revenues of approximately \$1.226 million, representing a 17.59% increase in property tax revenue and a 21.97% increase in the property tax rate. She explained that the proposed increase was intended to address funding needs that were not approved during the previous year's Truth in Taxation process, support ongoing operational costs, assist with funding a part-time police records clerk position, contribute toward the city's financial commitment for the Kaysville Field House project in partnership with the Davis School District, and address increasing supply and personnel costs resulting from inflation, cost-of-living adjustments, and merit increases. Ms. Nelson stated that the proposed increase would affect the average Kaysville home valued at approximately \$690,000 by an estimated \$10.11 per month, or \$121.29 annually. She emphasized that the tentative budget remained a working document and that additional budget discussions and work sessions were anticipated prior to the public hearing scheduled for June 4, 2026. Ms. Nelson also explained that a state-required interim budget would be adopted following the public hearing and would remain in effect until final budget adoption and completion of the Truth in Taxation process.

City Manager Jaysen Christensen reviewed historical property tax information and explained that the city's tax rate remains lower than it was approximately 30 years ago. He discussed prior Truth in Taxation increases that occurred in 2014, 2021, and 2023, noting that those increases were tied to specific needs, including construction of the police station, implementation of paramedic services, and public safety compensation adjustments. Mr. Christensen stated that Kaysville continues to have one of the lowest property tax rates among Davis County municipalities and

explained that the tentative proposal would still place the city within the lower half of the county. He also reviewed the estimated impact of the proposed property tax increase and utility rate adjustments on the average resident and emphasized that the city receives only a small portion of the total property tax bill compared to other taxing entities. Mr. Christensen credited the City Council, finance staff, department heads, and city employees for their collaborative efforts to reduce the proposed increase while maintaining service levels and planning for future financial needs.

Mayor Tran stated that neither the City Council nor staff wanted to increase taxes and acknowledged the financial impact any increase would have on residents. She explained that the city was also obligated to honor prior commitments and maintain essential services and emphasized that the proposed budget remained tentative. She stated that the council would continue evaluating potential reductions and adjustments before making final decisions.

Council Member McBride asked for clarification regarding the difference between the 17.59% and 21.97% figures presented in the budget materials. Ms. Nelson explained that the 17.59% figure represented the increase in property tax revenues, while the 21.97% figure represented the corresponding increase in the property tax rate that would appear on Truth in Taxation notices mailed to property owners.

Mayor Tran noted that one individual had signed up to speak regarding the budget items and invited Laurene Starkey to address the council.

Laurene Starkey expressed appreciation for the efforts of the City Council and staff to evaluate and reduce the proposed increase. She thanked city officials for their work on behalf of residents and expressed support for continued public participation and engagement in the budget process.

The City Council then discussed the tentative budget and upcoming budget work sessions. Council Member McBride asked whether future discussions would include additional review of city revenue sources, including impact fees and other funding mechanisms. Mr. Christensen responded that staff would continue providing information requested by council members and encouraged them to submit specific questions prior to future work sessions so staff could prepare detailed responses. Council Member Hunt emphasized that the budget remained tentative and stated that additional work was needed before she would be comfortable with a final budget. She expressed appreciation for the efforts of staff and council members and encouraged residents to continue providing feedback and suggestions. Mayor Tran added that future discussions would include additional information regarding budget requests, reductions, and deferred expenditures to help residents better understand the decisions being made.

Council Member Blackham questioned whether portions of the tentative budget could be delayed until after final Truth in Taxation approval, particularly expenditures associated with the proposed increase. Ms. Nelson explained that state law now requires an interim budget that separates proposed property tax revenues until final approval occurs. She stated that expenditures dependent upon the proposed increase would not be spent until after final adoption and approval and noted that any approved cost-of-living or merit adjustments could be implemented later and applied retroactively if necessary.

Council Member Blackham also expressed concerns regarding both the proposed property tax increase and utility rate increases. He noted that residents had experienced utility rate increases during the previous year and stated that he remained interested in exploring additional opportunities to reduce costs before final adoption. City Attorney Nic Mills explained that the tentative budget serves primarily as a ceiling for future discussions and does not commit the city to final adoption of the proposed increase. He noted that recent changes to state law had created uncertainty statewide and cautioned against delaying adoption of the tentative budget without fully understanding the legal implications. Several council members stated that they were comfortable moving forward with the tentative budget while continuing discussions and seeking additional reductions before final adoption.

Following discussion, the City Council considered the required budget-related actions.

CONSIDERATION OF A RESOLUTION ACKNOWLEDGING THE PROPOSED PROPERTY TAX INCREASE AND PROPERTY TAX IMPACT SCHEDULE

Council Member Hunt moved to approve the resolution acknowledging the proposed property tax increase and Property Tax Impact Schedule. Council Member McBride seconded the motion.

The vote on the motion was as follows:

Council Member McBride, Yea  
Council Member Adams, Nay  
Council Member Hunt, Yea  
Council Member Jackson, Yea  
Council Member Blackham, Yea

The motion passed with a vote of four to one.

CONSIDERATION OF A RESOLUTION ADOPTING THE TENTATIVE BUDGET AND PROPERTY TAX IMPACT SCHEDULE, AND SETTING A PUBLIC HEARING FOR THE PROPOSED PROPERTY TAX INCREASE

City Attorney Nic Mills clarified that the resolution would adopt the tentative property tax impact schedule presented by staff and establish a public hearing date. Mayor Tran questioned how the council could adopt a tentative budget before reaching agreement on all budget details. Ms. Nelson and Mr. Mills explained that the budget remained a working document and could continue to be modified as discussions progressed. Mr. Mills emphasized that the actions being considered were preliminary and did not constitute final approval of a property tax increase.

Council Member Hunt moved to approve the resolution adopting the tentative budget and Property Tax Impact Schedule and setting a public hearing for the proposed property tax increase. The motion was seconded by Council Member Jackson.

The vote on the motion was as follows:

Council Member Adams, Nay  
Council Member Hunt, Yea  
Council Member Jackson, Yea  
Council Member Blackham, Nay  
Council Member McBride, Yea

The motion passed with a vote of three to two.

CONSIDERATION OF A RESOLUTION DECLARING INTENT TO INCREASE PROPERTY TAX REVENUES, SETTING A TRUTH-IN-TAXATION HEARING, AND DIRECTING NOTICE TO THE COUNTY AUDITOR AND STATE TAX COMMISSION

The City Council then considered a resolution declaring intent to increase property tax revenues, setting a Truth in Taxation hearing, and directing notice to the County Auditor and State Tax Commission. Mayor Tran questioned how the council could declare an intent to increase property tax revenues while budget discussions were still ongoing. Mr. Mills explained that the resolution did not commit the city to adopting a property tax increase but instead initiated the procedural steps required to continue the Truth in Taxation process and schedule a public hearing. He stated that the resolution established the maximum level under consideration and provided an opportunity for public notice and participation before any final decisions were made.

Council Member Blackham expressed concern that adopting the resolution with the current tax increase percentages might result in property owners receiving notices reflecting an amount higher than what the council ultimately approved. Ms. Nelson clarified that the amount shown on Truth in Taxation notices would be based on the budget and tax rate approved by the City Council on June 18, 2026, after additional work sessions and budget review. She explained that significant work remained before that date and that the figures under consideration could still change. Mr. Mills reiterated that the actions being taken were preliminary and sounded more final than they actually were under the new state law requirements.

Council Member Adams commented that he did not like the new statutory process, and Council Member Blackham expressed a similar sentiment. Mayor Tran added that the council remained committed to evaluating alternatives and reducing the proposed increase wherever possible before making final budget decisions.

Council Member Jackson moved to approve the resolution declaring intent to increase property tax revenues, setting a Truth in Taxation hearing, and directing notice to the County Auditor and State Tax Commission. The motion was seconded by Council Member McBride.

The vote on the motion was as follows:

Council Member Hunt, Yea  
Council Member Jackson, Yea  
Council Member Blackham, Yea  
Council Member McBride, Yea

Council Member Adams, Nay

The motion passed with a vote of four to one.

### **OTHER ACTION ITEMS**

#### **APPROVAL OF A PROFESSIONAL SERVICES AGREEMENT FOR DESIGN AND CONSULTING OF A CITY SKATEPARK**

Parks and Recreation Director Cole Stephens presented a proposed professional services agreement with Primary Concrete for design and consulting services associated with a proposed skate park at Barnes Park. Mr. Stephens explained that the agreement would utilize a \$25,000 donation made approximately ten years earlier by Christian Nelson specifically for development of a skate park. He emphasized that the action before the council was limited to approving design and consulting services and did not constitute approval of skate park construction. He stated that construction would require separate approval through the Fiscal Year 2027 budget process.

Mr. Stephens reviewed the history of the project and explained that interest in a skate park increased following the appearance of a temporary do-it-yourself skate park at Trappers Field in late 2025. He noted that Trappers Field was acquired from a homeowners association in 2018 and that the transfer agreement prohibited construction of a skate park on the property. After the city removed the unauthorized skate features, members of the local skating community attended council meetings and met with city staff to discuss potential alternatives. Mr. Stephens stated that the city subsequently formed a skate park committee consisting of two staff members and three representatives from the skating community to evaluate options and guide the planning process.

Mr. Stephens explained that the city issued a Request for Qualifications and received eleven submissions from design firms. The committee reviewed the proposals, narrowed the field to five finalists, conducted interviews, and ultimately selected Primary Concrete as the preferred consultant. He stated that all of the finalists were qualified but that Primary Concrete was determined to be the best fit for the size, scope, and vision of the proposed project. He noted that the recommendation was strongly supported by the members of the skate park committee representing the skating community.

Mr. Stephens reported that the design contract would be capped at \$25,000 and that any unused portion of the donated funds would remain available for future construction. He stated that preliminary estimates placed the cost of the skate park at approximately \$450,000. Funding requests under consideration included \$150,000 from RAP Tax revenues and approximately \$300,000 from Park Impact Fee funds. He emphasized that Park Impact Fees are restricted funds that may only be used for qualifying park improvements and are not General Fund revenues.

Mayor Tran noted that the original donation had been held by the city for many years while staff explored opportunities to advance a skate park project. She emphasized that the proposed design work would be funded through donated funds and that any future construction funding would come from dedicated recreation and impact fee sources rather than the proposed property tax increase.

Council Member Blackham expressed support for the project and stated that the skating community had been advocating for a skate park for many years. He noted that community members had explored several potential locations and had continued working with the city to identify a suitable site. He stated that visits to the temporary skate area at Trappers Field demonstrated a clear demand for the facility and highlighted the number of youth and adults utilizing the area. Council Member Blackham further noted that Barnes Park already contains supporting infrastructure such as parking and restrooms, making it a practical location for the project. He also stated that the facility could potentially be expanded in phases over time if necessary.

Mr. Stephens agreed and added that the skating community includes both youth and adults who are passionate about the activity. Mayor Tran commented that skateboarders have often faced unfair stereotypes and emphasized that the local skating community consists of responsible residents seeking a safe and appropriate place to participate in their sport. Mr. Stephens noted that many concerns arise when skateboarders use facilities that were not designed for skating and stated that providing a dedicated location would help address those issues. He also explained that the proposed facility would be designed for a variety of users, including skateboarders and scooter riders. The proposed location would be situated in the northwest portion of Barnes Park near existing parking, restrooms, and other amenities.

Council Member Hunt asked whether the design plans would remain usable if construction was not immediately approved. Mr. Stephens responded that the plans would remain viable for at least one to two years. Council Member Hunt expressed appreciation for the positive and cooperative manner in which the skating community had worked with the city throughout the process. She also noted the importance of providing recreational opportunities for youth within the community. Mayor Tran added that members of the skating community had responded respectfully when asked to discontinue use of the unauthorized skate features at Trappers Field and had continued to work cooperatively with the city while awaiting a long-term solution.

Council Member Blackham moved to approve the professional services agreement with Primary Concrete for skate park design and consulting services. Council Member Hunt seconded the motion.

The vote on the motion was as follows:

Council Member Jackson, Yea  
Council Member Blackham, Yea  
Council Member McBride, Yea  
Council Member Adams, Yea  
Council Member Hunt, Yea

The motion passed unanimously.

AN ORDINANCE AMENDING VARIOUS SECTIONS OF TITLE 17 OF THE KAYSVILLE CITY CODE TO COMPLY WITH SENATE BILL 179 TITLED “LOCAL REGULATION OF BUSINESS ENTITIES AMENDMENTS”

Community Development Director Melinda Greenwood presented a proposed ordinance amending various sections of Title 17 of the Kaysville City Code to comply with Senate Bill 179, adopted during the 2025 legislative session. Ms. Greenwood explained that the legislation requires municipalities to establish a process for reviewing business uses that are not specifically listed within a zoning district's permitted or conditional use tables. She stated that the proposed ordinance would amend multiple sections of the zoning code and add a new chapter outlining the review and appeal process required by state law.

Ms. Greenwood first reviewed a proposed amendment clarifying that the zoning administrator is the Community Development Director or the director's designee. She explained that although the zoning administrator position already exists within city code, the city does not maintain a separate employee position with that title. The amendment would clarify that the zoning administrator function is fulfilled by the Community Development Director or a designated representative. In response to a question from Council Member Hunt, Ms. Greenwood explained that the title originated from older land use regulations and is commonly assigned to the community development director or other staff member responsible for zoning interpretations.

Ms. Greenwood explained that Senate Bill 179 requires cities to provide a mechanism for evaluating proposed business uses that are not specifically listed in zoning regulations. She stated that Kaysville's zoning code generally contains broad use categories, such as retail sales and services, which already encompass many different business types. As a result, she anticipated that requests requiring use determinations under the new process would likely be infrequent. She contrasted Kaysville's approach with communities that maintain highly specific use classifications, which may encounter more situations where a proposed business does not clearly fit within an existing category.

Ms. Greenwood described the proposed process for handling such requests. Under the draft ordinance, if staff determined that a proposed business use was not permitted within a zoning district, the applicant could submit a request to the City Council for review. The City Council would then consider whether the proposed use was sufficiently similar to an existing permitted or conditional use and could direct staff to amend the zoning code accordingly. If approved, the determination would ultimately result in a future text amendment adding the use to the appropriate zoning districts. Ms. Greenwood explained that the proposal was intended to provide a more efficient alternative to requiring applicants to initiate a full zoning text amendment before receiving direction from the City Council.

Ms. Greenwood noted that the Planning Commission had reviewed the ordinance in February 2026. No public comments were received during the Planning Commission public hearing, and the commission unanimously recommended approval of the proposed amendments by a 7-0 vote. She stated that staff was also recommending approval.

Mayor Tran noted that one individual had signed up to speak on the item and invited Doug Dredge

to address the council.

Doug Dredge expressed concern about allowing a zoning administrator to approve use determinations without direct involvement from elected officials. He stated that decisions affecting zoning and land use should include accountability to the public and suggested that either elected officials or a council-appointed representative should participate in such determinations. Mr. Dredge also expressed his opinion that individuals making zoning decisions should reside within the community and experience the impacts of those decisions.

Mayor Tran thanked Mr. Dredge for his comments and expressed concerns regarding the proposed process. She noted that recent legislative changes have often required significant interpretation and stated that there have been instances where city staff and elected officials interpreted legislation differently. She questioned whether a single staff member should have sole authority to make determinations that could result in approval of a business use without additional review. Mayor Tran suggested that a committee consisting of community development staff, legal counsel, and a representative of the City Council would provide greater confidence and consistency in the decision-making process.

City Attorney Nic Mills responded that the ordinance could be revised to create a review committee rather than assigning responsibility solely to the zoning administrator. He indicated that the proposed language could be modified relatively easily to require participation by additional city representatives in making determinations regarding proposed business uses. Mayor Tran stated that she would be more comfortable with a collaborative review process than with a decision being made by a single individual.

Council Member McBride agreed with Mayor Tran's concerns and stated that the creation of a review committee would address many of the issues he had with the proposed process. Council Member Hunt also expressed support for the concept and noted that inclusion of a council member on such a committee would provide an additional level of public accountability.

Council Member Jackson raised questions regarding opportunities for public involvement and the appeal process outlined in the ordinance. He expressed concern that a business use could potentially be approved administratively without sufficient public awareness or input. He also questioned references within the ordinance directing appeals to procedures involving the Planning Commission and sought clarification regarding how appeals would function under the proposed process.

Ms. Greenwood explained that the appeal process described in the ordinance would occur before the City Council in a public meeting, providing an opportunity for public comment. She further stated that the city's broader appeal procedures may require additional revisions because portions of the existing code currently direct appeals to the Planning Commission, which serves as a recommending body rather than a final decision-making authority.

Council Member Blackham expressed concern that the proposed appeal structure appeared inconsistent because it contemplated appeals from decisions made by the elected City Council to the Planning Commission, which is an appointed advisory body. He stated that the appeal process

required additional review and clarification before the ordinance could move forward.

Mr. Mills explained that the intent of the ordinance was for appeals of City Council decisions to proceed directly to district court because the City Council serves as the city's highest decision-making authority. He acknowledged that portions of the draft ordinance could be revised to provide greater clarity regarding the appeal process.

Council members continued discussing concerns regarding administrative approvals, public notice opportunities, appeal timelines, and the overall structure of the proposed ordinance. Several council members expressed support for additional review and revisions before taking final action.

Council Member McBride moved to refer the ordinance back as a work item for further review and revision. Council Member Adams seconded the motion.

The vote on the motion was as follows:

Council Member Jackson, Yea  
Council Member Blackham, Yea  
Council Member McBride, Yea  
Council Member Adams, Yea  
Council Member Hunt, Yea

The motion passed unanimously.

## **WORK ITEMS**

Prior to beginning the scheduled work items, Council Member Adams noted the late hour and asked whether all three work items needed to be discussed that evening. Mayor Tran observed that discussion regarding the splash pad was time sensitive because the facility is traditionally opened around Memorial Day weekend and staff needed direction regarding operations for the upcoming season.

After brief discussion, Council Member Adams moved to continue Work Item A, Discussion of Placing a General Obligation Bond for a Fire Station on the Ballot (Ongoing Discussion), and Work Item C, Discussion Regarding the City's Purchasing Policy, and proceed only with discussion of Work Item B regarding the city splash pad. Council Member McBride seconded the motion.

The vote on the motion was as follows:

Council Member Blackham, Yea  
Council Member McBride, Yea  
Council Member Adams, Yea  
Council Member Hunt, Nay  
Council Member Jackson, Yea

The motion passed with a vote of four to one.

### DISCUSSION REGARDING THE CITY SPLASH PAD

Parks and Recreation Director Cole Stephens presented a discussion regarding operation of the Heritage Park splash pad during the 2026 season in light of ongoing drought conditions and regional water conservation efforts. Mr. Stephens explained that the splash pad consumes approximately five million gallons of culinary water during its sixteen-week operating season. He clarified that the facility operates as a recapture system rather than a recirculating system. Fresh culinary water is used at the splash pad and then transferred into the city's secondary irrigation system rather than being filtered and reused within the splash pad itself. He noted that operation of a true recirculating system would require substantial infrastructure upgrades and certified pool operators to manage water quality and treatment requirements.

Mr. Stephens stated that staff had consulted with the Public Works Department and, due to severe drought conditions and water conservation concerns, was recommending that the splash pad remain closed for the 2026 season. Public Works Director Josh Belnap explained that the recommendation was also influenced by public feedback received during previous drought years, when residents expressed concern about municipal water use during conservation periods. He further noted that there had been operational concerns with portions of the splash pad's recapture system and that staff had adjusted water system operations to ensure closure of the splash pad would not negatively impact water circulation within the city's water system.

Mayor Tran emphasized that some neighboring cities operate splash pads using recirculating systems, which significantly reduce water consumption, whereas Kaysville's system continuously uses fresh culinary water. She acknowledged that some residents had expressed disappointment about the possibility of closure but noted that many also understood the importance of water conservation during drought conditions.

Council Member Blackham expressed support for continued operation of the splash pad, noting that it serves as an important recreational amenity for families during the summer months. He stated that because the water is ultimately transferred into the irrigation system, he believed the city was still making productive use of the water. He suggested reducing operating hours rather than closing the facility entirely and stated that the city should continue providing recreational opportunities whenever possible.

Council Member McBride agreed that maintaining some level of operation would benefit families and children who rely on the splash pad as a free recreational activity. Council Member Hunt expressed interest in reducing operations and suggested that limiting days or hours of operation could provide a reasonable compromise. Mr. Belnap explained that although the splash pad contributes to water circulation within the system, Public Works had developed alternative operational plans that would not require use of the splash pad if it were closed.

Mr. Stephens reminded the council that the splash pad was originally constructed through a private donation and that one condition of the donation was that the facility not operate on Sundays. He stated that the city has continued to honor that condition since the splash pad was built.

Council Member Jackson expressed concern about the severity of current drought conditions and stated that significant conservation measures were warranted. While recognizing the value of the splash pad to families, he suggested limiting operations to fewer days or hours if the facility were to remain open. He emphasized the importance of demonstrating that the city was actively participating in water conservation efforts.

After extensive discussion, Council Member Adams suggested a compromise approach of reducing both the days and hours of operation. Council Member Blackham then proposed operating the splash pad from noon to 6:00 p.m., Tuesday through Saturday. Council Member Adams supported the proposal, and staff indicated that a consistent schedule would be easier for the public to understand than alternating-day operations. Mr. Stephens stated that the proposed schedule could be effectively communicated through signage and public outreach.

The council also discussed revisiting the issue later in the summer if drought conditions worsened. Mr. Belnap noted that regional water providers had indicated that additional restrictions could become necessary if dry conditions persisted and stated that staff would continue monitoring conditions throughout the season.

Following discussion, the council reached consensus directing staff to operate the splash pad during the 2026 season on a reduced schedule of Tuesday through Saturday from noon to 6:00 p.m. Staff was further directed to monitor water conditions and return to the council for additional discussion if circumstances warranted further conservation measures.

### **COUNCIL MEMBER REPORTS**

No council member or staff reports were presented.

### **CLOSED SESSION**

As the meeting approached the city's 10:00 p.m. meeting limit, Council Member Adams moved to extend the meeting beyond 10:00 p.m. to allow time for a scheduled closed session. Council Member Blackham seconded the motion, and it passed unanimously.

Following approval of the extension, Council Member Adams moved to recess the City Council meeting at 9:54 p.m. and convene a closed session to discuss the character and/or competency of individual(s), pending or reasonably imminent litigation, the purchase, sale, exchange, or lease of real property, water rights or shares, and/or the deployment of security personnel, devices, or systems, as permitted under Utah Code §52-4-205. Council Member McBride seconded the motion, and it passed unanimously.

Council Member Adams moved to adjourn the closed session at 11:27 p.m. and reconvene the City Council meeting. Council Member Blackham seconded the motion, and it passed unanimously.

**ADJOURNMENT**

Council Member Adams moved to adjourn the meeting at 11:27 p.m. The motion passed unanimously.

DRAFT

# CITY COUNCIL STAFF REPORT



**MEETING DATE:** June 18, 2026

**TYPE OF ITEM:** Consent Items

**PRESENTED BY:** Finance Director Maryn Nelson

**SUBJECT/AGENDA TITLE:** FY 2026 Fraud Risk Assessment

## **EXECUTIVE SUMMARY:**

The Utah State Auditor has developed a tool for local governments to evaluate internal controls and assessment of financial risk. The Utah State Compliance Audit Guide requires that the City complete the Fraud Risk Assessment and present it to the Council during a public meeting on an annual basis.

The Assessment is included herein for review. The Assessment measured a low risk. Areas where the City excels include separation of duties, adopted written policies in multiple areas, annual ethics training, and continued training for staff.

Areas of recommendation include having a licensed or certified finance professional in Management and an internal audit function. After management shifted with the retirement of Dean Storey, the new Finance Director has been working to complete the CGFM certification. The new Deputy is halfway through the CPA exams. We anticipate that next year the City will fulfill this recommendation.

The State Auditor's recommendation is a full-time internal auditor or contracted internal audit independent of Management and the Finance Department. Staff believe costs are not justified and the annual comprehensive audit serves much of this purpose.

## City Council Options:

Approve, Deny, Table for more information

## Staff Recommendation:

Approve as Consent Item

## Fiscal Impact:

None

## ATTACHMENTS:

1. Fraud Risk Assessment FY 2026
-

# Fraud Risk Assessment

Continued

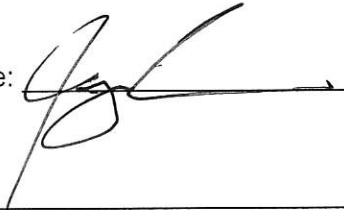
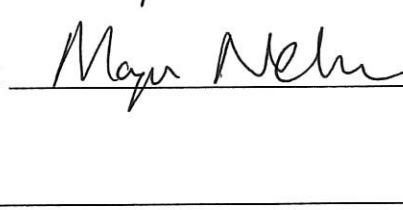
\*Total Points Earned: 355/395 \*Risk Level: Very Low Low Moderate High Very High  
 > 355      316-355      276-315      200-275      < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	—	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	—	20
9. Does the entity have a formal audit committee?	20	20

\*Entity Name: Kaysville City

\*Completed for Fiscal Year Ending: 6/2026 \*Completion Date: 6/18/2026

\*CAO Name: Jaycen Christensen CFO Name: Maryn Nelson

\*CAO Signature:  \*CFO Signature: 

\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	✓			
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

\* MC = Mitigating Control

# CITY COUNCIL STAFF REPORT



**MEETING DATE:** June 18, 2026

**TYPE OF ITEM:** Consent Items

**PRESENTED BY:** Jaysen Christensen, City Manager

**SUBJECT/AGENDA TITLE:** Consideration of a Resolution Authorizing the Pick Up of the Employee Portion of Utah Retirement Systems Tier 2 Public Safety and Firefighter Retirement System Enhancement Contributions

## **EXECUTIVE SUMMARY:**

The Tier 2 retirement was created by the Utah Retirement Systems FOP public employees entering the system after July 1, 2011. Upon creation of the Tier 2, URS provided a clause requiring public safety employees to pick up the excess amount if the contribution rate ever exceeded 14%. As an alternative to requiring public safety employees to pay for a portion of the contribution, employers may elect to pick up the employee's portion of the contribution.

URS made revisions to its rules, now requiring cities to complete a pick-up election certification each year. Additionally, the IRS requires the employer to take formal action (e.g. resolution) in order to "pick up" the employee portion of the contribution.

The employee contribution is now 5.98% for Tier 2 public safety and firefighter employees. Kaysville has elected to pick up the public safety employee portion of the contribution since 2011 when URS created the Tier 2 retirement plan and began assessing an employee contribution. Picking up the employee portion of the contribution for public safety and firefighter employees is also something that is very commonly done among other cities. The cost to the City for the pick-up is estimated to be roughly \$82,000 per year; however, since the City has already been picking up the employee portion of the contribution, AND contributions rates have gone down for FY 2027, continuing it will have no net effect on the budget.

## City Council Options:

1) Authorize, 2) Not Authorize, 3) Table

## Staff Recommendation:

Authorize

## Fiscal Impact:

No net increase to the budget

## ATTACHMENTS:

1. Resolution - URS Pick-Up

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**RESOLUTION**

**AUTHORIZING THE “PICK UP” OF THE EMPLOYEE PORTION OF THE UTAH RETIREMENT SYSTEMS TIER 2 PUBLIC SAFETY AND FIREFIGHTER RETIREMENT SYSTEM ENHANCEMENTS**

**WHEREAS**, the Utah State Legislature approved retirement benefit enhancements to the Tier 2 public Safety and Firefighter benefits effective July 1, 2026; and

**WHEREAS**, the retirement benefit enhancements include an increased employee contribution of 5.98% for Tier 2 Public Safety and Firefighter employees; and

**WHEREAS**, the IRS allows employers to “pick up” the employee portion of the retirement contribution by adopting a formal action; and

**WHEREAS**, the City desires to provide competitive and fair compensation and benefits package to all of its public safety employees.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF KAYSVILLE, UTAH:**

1. In compliance with the Section 414(h)(2) and any other applicable provisions of the IRS Code, Kaysville City hereby confirms that it will pay the full cost of the Utah Retirement Systems 2026 Enhancements for its Tier 2 Public Safety employees.
2. This resolution shall become effective upon adoption.

**PASSED AND ADOPTED** by the City Council of Kaysville, Utah, this **18<sup>th</sup> day of June, 2026**.

\_\_\_\_\_  
Tamara Tran, Mayor

ATTEST:

\_\_\_\_\_  
Annemarie Plaizier, City Recorder

# CITY COUNCIL STAFF REPORT



**MEETING DATE:** June 18, 2026

**TYPE OF ITEM:** Consent Items

**PRESENTED BY:** Parks and Recreation Director Cole Stephens

**SUBJECT/AGENDA TITLE:** Consideration of a Professional Services Agreement for SR-177 West Davis Corridor Right-of-Way Improvements with JUB Engineers

## **EXECUTIVE SUMMARY:**

Staff recommends that the City Council authorize the Professional Services Agreement with JUB Engineers, Inc. for design and engineering services associated with the SR-177 Right-of-Way Improvements (West Davis Corridor Segment) project. This project is funded through UDOT, \$315,000 once the project is approved, and then \$315,000 after the project.

## **BACKGROUND**

Kaysville City issued Request for Qualifications (RFQ No. PR-03-04-2026) seeking qualified firms to provide professional design and engineering services for landscape, irrigation, lighting, aesthetic enhancements, and related improvements within the SR-177 (West Davis Corridor) right-of-way. The project area extends generally from 200 North on the north to 950 North on the south.

The purpose of the project is to develop improvements that enhance the corridor's visual character while meeting UDOT requirements and creating a cohesive gateway experience for residents and visitors entering Kaysville City.

Statements of Qualifications were received from five highly qualified firms. A review committee evaluated submissions based on the criteria identified in the RFQ and selected firms for interviews. Following the interview process, the committee completed final evaluations and rankings.

## **SELECTION PROCESS**

The evaluation process included:

- Review of Statements of Qualifications
- Evaluation of project experience and qualifications
- Assessment of project team and key personnel
- Review of technical approach and methodology
- Evaluation of public sector experience and references
- Oral interviews with the firm

Based upon the committee's review and scoring, JUB Engineers, Inc. was identified as the highest-ranked firm and is recommended for award.

JUB demonstrated a strong understanding of the project goals, corridor aesthetics, UDOT coordination requirements, and long-term maintenance considerations. Their proposed project team possesses extensive experience in transportation corridor beautification, municipal landscape architecture, irrigation design, public engagement, and construction administration.

**FISCAL IMPACT**

The total contract amount is \$82,000 with JUB Engineers. Which covers all design services through completion of the project and coordination with UDOT. Total funding from UDOT is \$630,000.

City Council Options:

1) Approve, 2) Approve with suggested changes, 3) Table

Staff Recommendation:

Approve

Fiscal Impact:

UDOT funding

ATTACHMENTS:

1. Kaysville WDC Contract

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# J-U-B ENGINEERS, Inc. AGREEMENT FOR PROFESSIONAL SERVICES

J-U-B Project No.: \_\_\_\_\_  
J-U-B Project Manager: Jenna Meyers

This Agreement entered into and effective this \_\_\_\_\_ day of \_\_\_\_\_ 2026, between Kaysville City, hereinafter referred to as the "CLIENT" and J-U-B ENGINEERS, Inc., an Idaho corporation, hereinafter referred to as "J-U-B".

### WITNESSETH:

WHEREAS the CLIENT intends to: improve the landscape and aesthetics along Kaysville City's portion of SR-177 (West Davis Corridor) hereinafter referred to as the "Project". The Services to be performed by J-U-B are hereinafter referred to as the "Services."

NOW, THEREFORE, the CLIENT and J-U-B, in consideration of their mutual covenants herein, agree as set forth below:

### CLIENT INFORMATION AND RESPONSIBILITIES

The CLIENT will provide to J-U-B all criteria and full information as to CLIENT's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations; and furnish copies of all design and construction standards, rules and laws which CLIENT or others will require to be included in the drawings and specifications, and upon which J-U-B can rely for completeness and accuracy.

The CLIENT will furnish to J-U-B all data, documents, and other items in CLIENT's possession, or reasonably obtainable by CLIENT, including, without limitation: 1) borings, probings and subsurface explorations, hydrographic surveys, laboratory tests and inspections of samples, materials and equipment; 2) appropriate professional interpretations of all of the foregoing; 3) environmental assessment and impact statements; 4) surveys of record, property descriptions, zoning, deeds and other land use restrictions, rules and laws; and 5) other special data or consultations, all of which J-U-B may use and rely upon in performing Services under this Agreement.

The CLIENT will obtain, arrange and pay for all advertisements for bids, permits and licenses, and similar fees and charges required by authorities, and provide all land, easements, rights-of-ways and access necessary for J-U-B's Services and the Project.

In addition, the CLIENT will furnish to J-U-B those items described in **Attachment 1**.

### PROJECT REPRESENTATIVES

The CLIENT and J-U-B hereby designate their authorized representatives to act on their behalf with respect to the Services and responsibilities under this Agreement. The following designated representatives are authorized to receive notices, transmit information, and make decisions regarding the Project and Services on behalf of their respective parties, except as expressly limited herein. These representatives are not authorized to alter or modify the TERMS AND CONDITIONS of this Agreement.

#### For the CLIENT:

1.	Name	<u>Cole R. Stephens</u>	Work telephone	<u>801-544-1788</u>
	Address	<u>85 N 100 E</u>	Home/cell phone	_____
		<u>Kaysville, UT 84037</u>	FAX telephone	_____
		_____	E-mail address	<u>cstephens@kaysville.gov</u>

#### For J-U-B:

1.	Name	<u>Jenna Meyers</u>	Work telephone	<u>801-547-0393</u>
	Address	<u>466 N. Kays Dr</u>	Cell phone	<u>435-740-4642</u>
		<u>Kaysville, UT 84037</u>	FAX telephone	_____
		_____	E-mail address	<u>jmeyers@jub.com</u>

In the event any changes are made to the authorized representatives or other information listed above, the CLIENT and J-U-B agree to furnish each other timely, written notice of such changes.

**SERVICES TO BE PERFORMED BY J-U-B (“Services”)**

J-U-B will perform the Services described in **Attachment 1** in a manner consistent with the applicable standard of care. J-U-B’s services shall be limited to those expressly set forth therein, and J-U-B shall have no other obligations, duties, or responsibilities for the Project except as provided in this Agreement.

**SCHEDULE OF SERVICES TO BE PERFORMED**

J-U-B will perform said Services in accordance with the schedule described in **Attachment 1** in a manner consistent with the applicable standard of care. This schedule shall be equitably adjusted as the Project progresses, allowing for changes in scope, character or size of the Project requested by the CLIENT or for delays or other causes beyond J-U-B’s control.

**BASIS OF FEE**

The CLIENT will pay J-U-B for their Services and reimbursable expenses as described in **Attachment 1**. A ten percent administrative fee will be applied to sub-consultant invoices.

Other work that J-U-B performs in relation to the Project at the written request or acquiescence of the CLIENT, which are not defined as Services, shall be considered “Additional Services” and subject to the express terms and conditions of this Agreement. Unless otherwise agreed, the CLIENT will pay J-U-B for Additional Services on a time and materials basis. Resetting of survey and/or construction stakes shall constitute Additional Services.

File Folder Title: \_\_\_\_\_

Remarks: \_\_\_\_\_

**The Notice to Proceed, by the CLIENT, verbal or written, or execution of the Agreement shall constitute acceptance of the terms of this Agreement. THE TERMS AND CONDITIONS ON PAGES 3 AND 4, INCLUDING RISK ALLOCATION, ARE PART OF THIS AGREEMENT. THE CLIENT AGREES TO SAID TERMS AND CONDITIONS FOR ALL SERVICES AND ADDITIONAL SERVICES. Special Provisions that modify these TERMS AND CONDITIONS, if any, are included in Attachment 2. All other modifications to these terms and conditions must be in writing and signed by both parties.**

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written. These parties represent and acknowledge that they have authority to execute this Agreement.

**CLIENT:**

\_\_\_\_\_  
NAME

\_\_\_\_\_  
STREET

\_\_\_\_\_  
CITY / STATE / ZIP CODE

\_\_\_\_\_  
BY (Signature)

\_\_\_\_\_  
NAME / TITLE

\_\_\_\_\_  
BY (Signature)

\_\_\_\_\_  
ADDITIONAL NAME / TITLE

**J-U-B ENGINEERS, Inc.:**  
**466 N. Kays Dr.**

\_\_\_\_\_  
STREET

**Kaysville, UT 84037**

\_\_\_\_\_  
CITY / STATE / ZIP CODE

\_\_\_\_\_  
BY (Signature)  
**Jestin Hurst**

\_\_\_\_\_  
NAME / TITLE

*Applicable Attachments or Exhibits to this Agreement are indicated as marked.*

**Attachment 1** – Scope of Services, Schedule, and Basis of Fee

**Attachment 2** – Special Provisions

**Standard Exhibit A** – Construction Phase Services

REV: 4/23

**DISTRIBUTION: Accounting; Project File; CLIENT**

# J-U-B ENGINEERS, Inc.

## TERMS AND CONDITIONS

### GENERAL

All J-U-B Services shall be covered by this Agreement. The Services will be performed in accordance with the care and skill ordinarily used by members of the subject profession practicing under like circumstances at the same time and in the same locality. **J-U-B MAKES NO WARRANTY EITHER EXPRESS OR IMPLIED ON BEHALF OF IT OR OTHERS.** Nothing herein shall create a fiduciary duty between the parties.

The CLIENT acknowledges and agrees that requirements governing the Project may be ambiguous and otherwise subject to various and possibly contradictory interpretations and J-U-B is, therefore, only responsible to use its reasonable professional efforts and judgment to interpret such requirements. Accordingly, CLIENT should prepare and plan for clarifications or modifications which may impact both the cost and schedule of the Project.

J-U-B shall not be responsible for acts or omissions of any other party involved in the Project, including but not limited to the following: the failure of CLIENT or a third party to follow J-U-B's recommendations; the means, methods, techniques, sequences or procedures of construction; safety programs and precautions selected by third parties; compliance by CLIENT or third parties with laws, rules, regulations, ordinances, codes, orders or authority; and delays caused by CLIENT or third parties. CLIENT, therefore, releases and shall indemnify, defend and hold J-U-B harmless from the acts, errors, or omissions of CLIENT or third parties involved in the Project.

J-U-B shall not be required to execute any documents, no matter by whom requested, that would result in J-U-B's having to certify, guarantee or warrant the existence of conditions. CLIENT acknowledges that subsurface conditions can vary widely between adjacent samples and test points, and therefore J-U-B makes no warranty or other representation regarding soil investigations and characterization of subsurface conditions for the Project.

Any sales tax or other tax on the Services rendered under this Agreement, additional costs due to changes in regulation, and fees for credit card payment transactions shall be paid by the CLIENT.

CLIENT grants J-U-B and its subsidiaries the unrestricted right to take, use, and publish images, or edited images, of the project site and workers for J-U-B's purposes including, but not limited to, website, intranet, and marketing. This right shall survive the termination of this Agreement.

### REUSE OF DOCUMENTS

Documents that may be relied upon by CLIENT as instruments of service under this Agreement are limited to the printed copies (also known as hard copies) that are signed or sealed by J-U-B (including non-vector PDF facsimiles thereof). All printed materials or other communication or information ("Documents") that may be prepared or furnished by J-U-B pursuant to this Agreement are instruments of service with respect to the Project. J-U-B grants CLIENT a limited license to use the Documents on the Project subject to receipt by J-U-B of full payment for all Services related to preparation of the Documents.

Although CLIENT may make and retain copies of Documents for reference, J-U-B shall retain all common law, statutory and other reserved rights, including the copyright thereto, and the same shall not be reused on this Project or any other Project without J-U-B's prior written consent. Submission or distribution of Documents to meet regulatory or permitting requirements, or for similar purposes, in connection with the Project, including but not limited to distribution to contractors or subcontractors for the performance of their work, is not to be construed as publication adversely affecting the reserved rights of J-U-B.

Any reuse without written consent by J-U-B, or without verification or adoption by J-U-B for the specific purpose intended by the reuse, will be at CLIENT's sole risk and without liability or legal exposure to J-U-B. The CLIENT shall release, defend, indemnify, and hold J-U-B harmless from any claims, damages, actions or causes of action, losses, and expenses, including reasonable attorneys' and expert fees, arising out of or resulting from such reuse.

### CONSTRUCTION PHASE SERVICES

It is understood and agreed that J-U-B does not have control over, and neither the professional activities of J-U-B nor the presence of J-U-B at the Project Site shall give, J-U-B control over contractor(s) work nor shall J-U-B have authority over or responsibility for the means, methods, techniques, sequences or procedures of construction selected by contractor(s), for safety precautions and programs incident to the work of the contractor(s) or for any failure of contractor(s) to comply with laws, rules, regulations, ordinances, codes or orders applicable to contractor(s)

furnishing and performing their work or providing any health and safety precautions required by any regulatory agencies. Accordingly, J-U-B does not guarantee or warrant the performance of the construction contracts by contractor(s), nor assume responsibility of contractor(s)' failure to furnish and perform their work in accordance with the Contract Documents.

The CLIENT agrees that the general contractor shall be solely responsible for jobsite safety, and CLIENT agrees that this intent shall be set forth in the CLIENT's contract with the general contractor. The CLIENT also agrees that the CLIENT, J-U-B, and J-U-B's subconsultants shall be indemnified by the general contractor in the event of general contractor's failure to assure jobsite safety and shall be made additional insureds under the general contractor's policies of general liability insurance.

If **Standard Exhibit A** – Construction Phase Services is attached, the additional terms contained therein apply to this Agreement.

### OPINIONS OF COST AND PROJECT FINANCIAL INFORMATION

CLIENT understands that J-U-B has no control over the cost of labor, materials, equipment or services furnished by others, the contractor(s)' methods of determining prices, nor bidding or market conditions. J-U-B's opinions of probable Project costs and construction, if any, are to be made on the basis of J-U-B's experience, and represent J-U-B's best judgment as a professional engineer, familiar with the construction industry.

CLIENT understands and acknowledges that J-U-B cannot and does not guarantee that proposals, bids or actual Project or construction costs will not vary from opinions of probable cost prepared by J-U-B. J-U-B's Services to modify the Project to bring the construction costs within any limitation established by the CLIENT will be considered Additional Services and paid for as such by the CLIENT in accordance with the terms herein.

CLIENT agrees that J-U-B is not acting as a financial advisor to the CLIENT and does not owe CLIENT or any third party a fiduciary duty pursuant to Section 15B of the Exchange Act with respect to J-U-B's professional Services. J-U-B will not give advice or make specific recommendations regarding municipal securities or investments and is therefore exempt from registration with the SEC under the municipal advisors rule. CLIENT agrees to retain a registered financial municipal advisor as appropriate for Project financing and implementation.

### TIMES OF PAYMENTS

J-U-B shall submit monthly statements for Services rendered and for expenses incurred, which statements are due on presentation. CLIENT shall make prompt monthly payments. If CLIENT fails to make any payment in full within thirty (30) days after receipt of J-U-B's statement, the amounts due J-U-B will accrue interest at the rate of 1% per month from said thirtieth day or at the maximum interest rate allowed by law, whichever is less.

If the CLIENT fails to make payments when due or otherwise is in breach of this Agreement, J-U-B may suspend performance of Services upon five (5) days' notice to the CLIENT. J-U-B shall have no liability whatsoever to the CLIENT for any costs or damages as a result of such suspension caused by any breach of the Agreement by the CLIENT. Upon cure of breach or payment in full by the CLIENT within thirty (30) days of the date breach occurred or payment is due, J-U-B shall resume Services under the Agreement, and the time schedule and compensation shall be equitably adjusted to compensate for the period of suspension, plus any other reasonable time and expense necessary for J-U-B to resume performance. If the CLIENT fails to make payment as provided herein and cure any other breach of this Agreement within thirty (30) days after suspension of Services, such failure shall constitute a material breach of this Agreement and shall be cause for termination of this Agreement by J-U-B.

CLIENT shall promptly review J-U-B's invoices and shall notify J-U-B in writing of any dispute with said invoice, or portion thereof, within thirty (30) days of receipt. Failure to provide notice to J-U-B of any dispute as required herein shall constitute a waiver of any such dispute. CLIENT shall pay all undisputed portions of such invoice as required by this Agreement. Client shall not withhold any payment or portion thereof as an offset to any current or prospective claim.

### TERMINATION

The obligation to provide further Services under the Agreement may be terminated by either party upon thirty (30) days' written notice. If this Agreement is terminated by either party, J-U-B will be paid for Services and Additional Services rendered and for expenses incurred. In addition to any other remedies at law or equity, if the Agreement is terminated by

the CLIENT for reasons other than J-U-B's material breach of this Agreement, or is terminated by J-U-B for CLIENT's material breach of this Agreement, J-U-B shall be paid a termination fee which shall include: the cost and expense J-U-B incurs in withdrawing its labor and resources from the Project, the costs and expense incurred by J-U-B to obtain and engage in a new Project with the labor and resources withdrawn from the Project, and the lost profit on the remainder of the work.

#### **RISK ALLOCATION**

In recognition and equitable allocation of relative risks and benefits of the Project, CLIENT limits the total aggregate liability of J-U-B and its employees and consultants, whether in tort or in contract, for any cause of action, as follows: 1) for insured liabilities, to the amount of insurance then available to fund any settlement, award, or verdict, or 2) if no such insurance coverage is held or available with respect to the cause of action, twenty five thousand dollars (\$25,000.00) or one hundred percent (100%) of the fee paid to J-U-B under this Agreement, whichever is less. J-U-B carries professional liability insurance and will provide a certificate of insurance at the request of the CLIENT. For purposes of this section, attorney fees, expert fees and other costs incurred by J-U-B, its employees, consultants, insurance carriers in the defense of such claim shall be included in calculating the total aggregate liability.

The CLIENT agrees that J-U-B is not responsible for damages arising directly or indirectly from any delays for causes beyond J-U-B's control. For purposes of this Agreement, such causes include, but are not limited to, strikes or other labor disputes; emergencies or acts of God; failure of any government agency or other third party to act in a timely manner; failure of performance by the CLIENT or the CLIENT's contractors or consultants; or discovery of any hazardous substance or differing site conditions. In addition, if the delays resulting from any such causes increase the cost or time required by J-U-B to perform its Services in an orderly and efficient manner, J-U-B shall be entitled to an equitable adjustment in schedule and compensation.

Notwithstanding any other provision contained within this Agreement, nothing shall be construed so as to void, vitiate, or adversely affect any insurance coverage held by either party to this Agreement. The CLIENT further agrees that, to the fullest extent permitted by law, no shareholder, officer, director, or employee of J-U-B shall have personal liability under this Agreement, or for any matter in connection with the professional services provided in connection with the Project.

Neither CLIENT nor J-U-B shall be responsible for incidental, indirect, or consequential damages.

#### **HAZARDOUS WASTE, ASBESTOS, AND TOXIC MATERIALS**

The CLIENT agrees, notwithstanding any other provision of this Agreement, to the fullest extent permitted by law, to indemnify and hold harmless J-U-B, its officers, employees, successors, partners, heirs and assigns (collectively, J-U-B) from and against any and all claims, suits, demands, liabilities, losses, damages or costs, including reasonable attorneys' fees and defense costs arising out of or in any way connected with the detection, presence, handling, removal, abatement, or disposal of any asbestos or hazardous or toxic substances, products or materials that exist on, about or adjacent to the Project location, whether liability arises under breach of contract or warranty, tort, including negligence, strict liability or statutory liability or any other cause of action, except for the sole negligence or willful misconduct of J-U-B.

#### **RIGHT OF ENTRY**

The CLIENT shall provide J-U-B adequate and timely access to all property reasonably necessary to the performance of J-U-B and its subconsultant's services. The CLIENT understands that use of testing or other equipment may unavoidably cause some damage, the correction of which, or compensation for, is expressly disclaimed by J-U-B. Any such costs incurred are CLIENT's sole responsibility.

#### **MEDIATION BEFORE LITIGATION**

Any and all disputes arising out of or related to the Agreement, except for the payment of J-U-B's fees, shall be submitted to nonbinding mediation before a mutually-acceptable mediator as a condition precedent to litigation or other binding adjudicative procedure unless the parties mutually agree otherwise. The CLIENT further agrees to include a similar mediation provision in all agreements with independent contractors, consultants, subcontractors, subconsultants, suppliers and fabricators on the Project, thereby providing for mediation as the primary method for dispute resolution among all the parties involved in the Project. In the event the parties are unable to agree on a mediator, said mediator shall be appointed by a court of competent jurisdiction or, if not possible, the American Arbitration Association. If a dispute relates to, or is the subject

of a lien arising out of J-U-B's Services, J-U-B or its subconsultants may proceed in accordance with applicable law to comply with the lien notice and filing deadlines prior to submission of the matter by mediation.

#### **LIMITATION PERIODS**

For statutes of limitation or repose purposes, any and all CLIENT claims shall be deemed to have accrued no later than the date of substantial completion of J-U-B's Services.

#### **LEGAL FEES**

For any action arising out of or relating to this Agreement, the Services, or the Project, each party shall bear its own attorneys fees and costs.

#### **SURVIVAL**

All express representations, waivers, indemnifications, and limitations of liability included in this Agreement will survive its completion or termination for any reason.

#### **EXTENT OF AGREEMENT**

In entering into this Agreement, neither party has relied upon any statement, estimate, forecast, projection, representation, warranty, action, or agreement of the other party except for those expressly contained in this Agreement. CLIENT shall include a similar provision in its contracts with any contractor, subcontractor, or consultant stating that any such contractor, subcontractor, or consultant is not relying upon any statement, estimate, forecast, projection, representation, warranty, action, or agreement of J-U-B when entering into its agreement with CLIENT.

This Agreement represents the entire and integrated agreement between the CLIENT and J-U-B and supersedes all prior negotiations, representations or agreements, either written or oral. The Agreement may be amended only by written instrument signed by both CLIENT and J-U-B.

In the event any provision herein or portion thereof is invalid or unenforceable, the remaining provisions shall remain valid and enforceable. Waiver or a breach of any provision is not a waiver of a subsequent breach of the same of any other provision.

#### **SUCCESSORS AND ASSIGNS**

Neither party shall assign, sublet, or transfer any rights or interest (including, without limitation, moneys that are due or may become due) or claims under this Agreement without the prior, express, written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated in any written consent to an assignment, no assignment will release the assignor from any obligations under this Agreement.

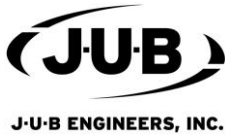
No third party beneficiary rights are intended or created under this Agreement, nor does this Agreement create any cause of action in favor of any third party hereto. J-U-B's Services under this Agreement are being performed solely for the CLIENT's benefit, and no other party or entity shall have any claim against J-U-B because of this Agreement or the performance or nonperformance of Services hereunder. In the event of such third party claim, CLIENT agrees to indemnify and hold J-U-B harmless from the same. The CLIENT agrees to require a similar provision in all contracts with contractors, subcontractors, consultants, vendors and other entities involved in the Project to carry out the intent of this provision to make express to third parties that they are not third party beneficiaries.

#### **CONTROLLING LAW, JURISDICTION, AND VENUE**

This Agreement shall be interpreted and enforced in and according to the laws of the state in which the Project is primarily located. Venue of any dispute resolution process arising out of or related to this Agreement shall be in the state in which the Project is primarily located and subject to the exclusive jurisdiction of said state.

#### **CYBER INSURANCE**

CLIENT shall maintain and submit proof of Cyber-Liability insurance coverage with limits no less than \$2M to cover claims, damages, or costs resulting from or related to a cybersecurity incident involving CLIENT's systems that affects J-U-B including, but not limited to, costs incurred by J-U-B resulting from said incident. Whether or not covered by CLIENT's insurance, CLIENT shall indemnify, defend, and hold J-U-B harmless from any claims, damages, or costs related to any cybersecurity incident.



**J-U-B ENGINEERS, Inc.  
AGREEMENT FOR PROFESSIONAL SERVICES**

**Attachment 1 – Scope of Services, Basis of Fee, and Schedule**

**PROJECT NAME:** Kaysville WDC Landscape Enhancements

**CLIENT:** Kaysville City

**J-U-B PROJECT NUMBER:** XX-XX-XXX

**CLIENT PROJECT NUMBER:**

**ATTACHMENT TO:**

**AGREEMENT DATED:** ; or

**AUTHORIZATION FOR CONTRACT AMENDMENT #X; DATED:**

The referenced Agreement for Professional Services executed between J-U-B ENGINEERS, Inc. (J-U-B) and the CLIENT is amended and supplemented to include the following provisions regarding the Scope of Services, Basis of Fee, and/or Schedule:

**PART 1 - PROJECT UNDERSTANDING**

J-U-B's understanding of this project's history and CLIENT's general intent and scope of the project are described as follows:

Design, engineering, permitting, and construction administration services for aesthetic and roadside improvements within Kaysville City's portion of the state right-of-way along SR-177 (West Davis Corridor). As we work through the key milestones of the project we will strive to meet the City's goals for community identity, visual enhancement, and long-term maintenance and sustainability, with the understanding that UDOT's budget allocation must be spent by Sept 2027.

**PART 2 - SCOPE OF SERVICES BY J-U-B**

J-U-B's Services under this Agreement are limited to the following tasks. Any other items necessary to plan and implement the project, including but not limited to those specifically listed in PART 3, are the responsibility of CLIENT.

**A. Task 001: Project Management**

1. Set up project into J-U-B's financial and record keeping systems for document retention and project controls.
2. Conduct project planning and risk assessment.
3. Coordinate quality assurance / quality control (QA/QC) processes.
4. Communicate and coordinate J-U-B team activities with kickoff and progress meetings as required.
5. Regularly monitor project status, budget and schedule.
6. Provide a monthly invoice including budget status.
7. Provide ongoing document handling and filing.

**B. Task 002: Internal Meetings**

1. Kickoff Meeting with J-U-B team
2. Team Coordination Meetings (Assumes 10 @ 0.5 hr. meetings with J-U-B team to coordinate work progress.

**C. Task 003: External Meetings**

1. Kickoff Meeting and Site Visit
2. Concept Review Meeting (In Person)
3. Final Concept Review Meeting (In Person)

4. Design Coordination Meetings (Assumes 3 @ 0.5 hr. virtual meetings with Kaysville City to coordinate technical questions as they arise)
5. 60% Page Turn Review Meeting with Kaysville City
6. 90% Page Turn Review Meeting with Kaysville City
7. Bid Set/Final Review Meeting with Kaysville City

**D. Task 004: Project Closeout**

1. Prepare record drawings, if necessary.
  - a. The record drawings will be prepared based on information gathered during field observations as well as information provided by others. The accuracy or completeness of information provided by others will not be verified by J-U-B.
  - b. If the record drawings will be a public record, J-U-B will grant the public entity with jurisdiction the right to copy and disseminate the hard copy or digital image to those who legitimately request the information in writing. Any release, use, or reuse by the public entity, any individual, or organization, shall be at the public entity's, individual's, and/or organization's sole risk and without liability or legal exposure to J-U-B.
  - c. Any seals of the registrants included on the record drawings will represent that the drafting of the record drawing information was completed by staff under the registrants' responsible charge.
2. Communicate the project completion to CLIENT and other affected agencies and stakeholders, as required.
3. Close financial billing and accounting records in J-U-B's financial and record-keeping systems.

**E. Task 005: Topographic Survey**

1. For this task, J-U-B will:
  - a. Complete a full topographic survey for the identified areas for design (areas to be determined during the kickoff meeting and site visit)
  - b. Assumptions:
    - i. Topographic survey will be completed using drone imagery.
    - ii. Boundary, title research, or ALTA survey is not required.
  - c. Deliverables:
    - (a) CAD file with topographic information shown.

**F. Task 006: Landscape Architecture**

1. Subtask 010: Concept Design
  - a. Refine and set up the CAD file provided by professional land surveyors.
  - b. Conduct an internal design charrette with LA team members.
  - c. Refine concept ideas from charrette into 2 concept alternatives for key areas.
  - d. After meeting with Kaysville City to review the concept alternatives, refine concept sketches into a final preferred alternative.
  - e. Conduct an internal QC review of final graphic and plans.
  - f. Develop a preliminary opinion of probable construction costs (OPCC).
  - g. Meet with City Staff to review UDOT pre application comments and determine any revisions or modifications that need to be made.
  - h. Make revisions based on City, UDOT and Internal QC Review.
  - i. Assumptions:
    - i. Should the concept be presented to Kaysville City Council, City staff will handle presentations and J-U-B will not be required to attend council meeting.
    - ii. Plan view graphics will be developed at this stage of the project. Section elevations or 3D perspective renderings are not included.
  - j. Deliverables:

- i. Preliminary Concept Alternatives
  - ii. Final Rendered Concept Alternative
  - iii. Preliminary OPCC
- 2. Subtask 020: 60% Construction Documents
  - a. Develop general cover sheets
  - b. Demolition plan
  - c. Layout and materials plan
  - d. Grading plan
  - e. Planting plan and details
  - f. Irrigation plan and details
  - g. Structural engineering
  - h. Update the OPCC
  - i. Internal QC review of plans
  - j. Develop a table of contents for the project technical specifications
  - k. Meet with City Staff to review UDOT pre application comments and determine any revisions or modifications that need to be made.
  - l. Assumptions:
    - i. Structural engineering will only be for reviewing existing monument sign details.
    - ii. Custom details are not anticipated.
  - m. Deliverables:
    - i. Preliminary set of construction documents.
    - ii. Updated OPCC
    - iii. Table of contents for project technical specifications.
- 3. Subtask 030: 90% Construction Documents
  - a. Finalize general cover sheets
  - b. Refine demolition plan
  - c. Refine layout and materials plan
  - d. Finalize grading plan
  - e. Finalize planting plan and details
  - f. Refine irrigation plan and details
  - g. Finalize structural engineering
  - h. Update the OPCC
  - i. Internal QC review of plans
  - j. Draft project technical specifications
  - k. Meet with City Staff to review UDOT pre application comments and determine any revisions or modifications that need to be made.
  - l. Assumptions:
    - i. N/A
  - m. Deliverables:
    - i. 90% set of construction documents
    - ii. Updated OPCC
    - iii. Draft project technical specifications.
- 4. Subtask 040: Final Bid Documents
  - a. Finalize Plans
  - b. Internal QC Review of plans
  - c. Finalize project technical specifications
  - d. Meet with City Staff to review UDOT pre application comments and determine any revisions or modifications that need to be made.
  - e. Assumptions:
    - i. Bidding and contract documents (front end specifications) will be provided by Kaysville City.
  - f. Deliverables:

- i. Final plan set
  - ii. Final project technical specifications
- 5. Subtask 050: Bidding Assistance
  - a. Attend pre-bid meeting
  - b. Answer contractor questions
  - c. Issue up to one addendum as required
  - d. Attend bid opening
  - e. Assist with bid tabulation
  - f. Assumptions:
    - i. City will advertise the project and upload bid documents to the host site.
    - ii. City will issue a notice of award to low bidder.
  - g. Deliverables:
    - i. One addendum with both written descriptions or plan changes as required
    - ii. Bid tabulation spreadsheet to help verify bids
- 6. Subtask 060: Construction Phase Services
  - a. Attend pre-construction meeting
  - b. Attend regular OAC meetings (assumes 6 meetings)
  - c. Attend substantial completion walk through
  - d. Attend final acceptance walk through
  - e. Respond to contractor RFI's (assumes 8 hours of time)
  - f. Submittal review and responses
  - g. Review contractor pay applications
  - h. Review contractor change orders
  - i. Construction staking as required (assumes 1 time)
  - j. Assumptions:
    - i. Meetings in excess of those outlined above will be considered additional scope.
    - ii. Construction is assumed to be a 90-day window. If the plans are more complicated and require a longer construction window, additional meetings may be required.
  - k. Deliverables:
    - i. OAC meeting summaries
    - ii. Responses and documentation as required

**G. Task 007: UDOT Permit Assistance**

- 1. For this task, J-U-B will:
  - a. Attend UDOT Pre-Application Meetings (2 @ 1 hr. during concept and 60% design; and 2 @ 0.5 hr. during 90% and Bid/Final Design)
  - b. Prepare traffic control specifications
  - c. Prepare BMP's for SWPP plan
  - d. Calculate clear zone requirements
  - e. Calculate site triangle requirements
  - f. Assumptions:
    - i. Final traffic control and SWPP plan will be prepared by the contractor.
    - ii. UDOT permit application will be completed by the contractor.
  - g. Deliverables:
    - i. Traffic control specification and SWPP plans

**PART 3 - CLIENT-PROVIDED WORK AND ADDITIONAL SERVICES**

- A. **CLIENT-Provided Work** - CLIENT is responsible for completing, or authorizing others to complete, all tasks not specifically included above in PART 2 that may be required for the project including, but not limited to:
  - 1. City Council Presentations
  - 2. Contract Documents (Front End Specifications), and advertising the project for bid.

- B. Additional Services** - CLIENT reserves the right to add future tasks for subsequent phases or related work to the scope of services upon mutual agreement of scope, additional fees, and schedule. These future tasks, to be added by amendment at a later date as Additional Services, may include:
1. 3D Renderings
  2. Public Engagement
  3. Low voltage landscape lighting or electrical engineering
  4. Custom construction details beyond standard landscape planting and irrigation details (such as monument signs, shade structures, etc.)

**PART 4 - BASIS OF FEE AND SCHEDULE OF SERVICES**

- A. CLIENT shall pay J-U-B for the identified Services in PART 2 as follows:
1. For Lump Sum fees:
    - a. The portion of the Lump Sum amount billed for J-U-B's services will be based upon J-U-B's estimate of the percentage of the total services actually completed during the billing period.
  2. For Time and Materials fees:
    - a. For all services performed on the project, Client shall pay J-U-B an amount equal to the cumulative hours charged to the Project by each class of J-U-B's personnel times J-U-B's standard billing rates.
  3. J-U-B may alter the distribution of compensation between individual tasks to be consistent with services actually rendered while not exceeding the total project amount.

**B. Period of Services**

1. If the planned period of service for the Tasks identified above extend more than one year, J-U-B's billing rates and/or fees for remaining Tasks may be increased to account for direct labor cost, rate table adjustments, or other inflationary increases. If that occurs, an adjustment to the billing rates and/or Fee will be computed based on remaining scope amount times the specific rate increase.
2. If the period of service for the Tasks identified above is extended beyond 6 months or if the Project has stop/start iterations, the compensation amount for J-U-B's services may be appropriately adjusted to account for salary adjustments, extended duration of project management and administrative services, and/or costs related to stop/start cycles including necessary monitoring and communication efforts during inactive periods.

C. CLIENT acknowledges that J-U-B's schedule commitments outlined in Part 4 are subject to the standard of care and J-U-B will not be responsible for delays beyond our direct control.

D. The following table summarizes the fees and anticipated schedule for the services identified in PART 2.

Task Number	Task Name	Fee Type	Amount	Anticipated Schedule
001	Project Management	Lump Sum	\$2,300	Concurrent with work progress
002	Internal Meetings	Lump Sum	\$3,800	Concurrent with work progress
003	External Meetings	Lump Sum	\$5,300	Concurrent with work progress
004	Project Closeout	Lump Sum	\$1,600	Concurrent with work progress
005	Topographic Survey	Time and Materials (Ceiling Amount Shown)	\$6,200	4 weeks after executed contract, notice to proceed, and receipt of all required data

006 -010	Concept Design	Lump Sum	\$7,000	Draft for CLIENT review 6 weeks after completion of topographic survey
006- 020 030 040	60% Construction Docs 90% Construction Docs Final Construction Docs	Lump Sum	\$24,000	Draft for CLIENT review 6 months after completion of concept design
006- 050	Bidding Assistance	Time and Materials (Estimated Amount Shown)	\$3,600	Concurrent with project bidding phase
006- 060	Construction Phase Services	Time and Materials (Estimated Amount Shown)	\$15,200	Concurrent with project construction
007	UDOT Permit Assistance	Lump Sum	\$13,000	Concurrent with work progress
<b>Total:</b>			<b>\$82,000</b>	

**PART 5 - CERTIFICATIONS AND DELIVERABLES**

- A. Electronic deliverables provided to the CLIENT as part of the work described within this Attachment are subject to the provisions of J-U-B's "electronic document/data limited license" found at edocs.jub.com.
- B. The Client understands and agrees that Artificial Intelligence (AI) may be used as a tool on the Project, including but not limited to specification modifications, planting list development and verification, meeting summaries, (along with AI features that are integral to design and other software). Results of AI and software applications will be reviewed and, if necessary, modified by J-U-B prior to submittal as a Deliverable.
- C. J-U-B and CLIENT shall have no responsibility or liability for site safety or traffic/pedestrian safety on or around the construction site. All obligations relating to safety compliance, hazard identification, traffic/pedestrian control, and risk management remain solely with the Contractor. The CLIENT shall require that the Contractor indemnify, defend, and hold harmless J-U-B and CLIENT from any and all claims, liabilities, damages, losses, or expenses (including reasonable attorneys' fees) arising out of or related to site or traffic/pedestrian safety, including, but not limited to, accidents, injuries, or regulatory violations.

**Exhibit(s):**

- Standard Exhibit A: Construction Phase Services

*For internal J-U-B use only:*

PROJECT LOCATION (STATE): Utah  
TYPE OF WORK: City  
R&D: Yes  
DISCIPLINE: Landscape Architecture  
PROJECT DESCRIPTION(S):  
1. Landscape Architecture (L03)  
2. Recreational Facility (R04)



J-U-B ENGINEERS, Inc.
AGREEMENT FOR PROFESSIONAL SERVICES

Standard Exhibit A – Construction Phase Services

The Agreement for Professional Services is amended and supplemented to include the following agreement of the parties with respect to Services during the construction phase of the Project.

For the purposes of this exhibit, 'Agreement for Professional Services' and 'the Agreement' shall refer to the document entitled 'Agreement for Professional Services,' executed between J-U-B and CLIENT to which this exhibit and any other exhibits have been attached.

For the purposes of this exhibit, the term 'Contract Documents,' shall be defined as documents that establish the rights and obligations of the parties engaged in construction and include the Construction Agreement between CLIENT and contractor, Addenda (which pertain to the Contract Documents), contractor's bid (including documentation accompanying the bid and any post-bid documentation submitted prior to the notice of award) when attached as an exhibit to the Construction Agreement, the notice to proceed, the bonds, appropriate certifications, the General Conditions, the Supplementary Conditions, the Specifications and the Drawings, together with all Written Amendments, Change Orders, Work Change Directives, Field Orders, and J-U-B's written interpretations and clarifications issued on or after the Effective Date of the Construction Agreement. Shop Drawings and the reports and drawings of subsurface and physical conditions are not Contract Documents.

For the purposes of this exhibit, the term 'Work,' shall be defined as the entire construction or the various separately identifiable parts thereof required to be provided by the construction contractor under the Contract Documents. Work includes and is the result of performing or providing all labor, services, and documentation necessary to produce such construction, and furnishing, installing, and incorporating all materials and equipment into such construction; all as required by the Contract Documents.

For the purposes of this exhibit, the term 'Site,' shall be defined as lands or areas indicated in the Contract Documents as being furnished by CLIENT upon which the Work is to be performed, including rights-of-way and easements for access thereto, and such other lands furnished by CLIENT which are designated for the use of contractor.

CONSTRUCTION PHASE SERVICES

J-U-B shall provide Construction Phase Services as agreed below. There is a "Yes" and "No" box to the left of each Service. If a box is marked "Yes", J-U-B agrees to perform the Service listed. If a box is marked "No", J-U-B undertakes no duty to perform the Service listed. If a duty or a condition of performance is listed below that is a responsibility of CLIENT, CLIENT's agreement to perform the same is assumed.

It is understood and agreed that J-U-B shall not, during the performance of Services, or as a result of observations of the Work in progress, supervise, direct, or have control over contractor(s) Work; nor shall J-U-B have authority over or responsibility for the means, methods, techniques, sequences or procedures of construction selected by contractor(s), for safety precautions and programs incident to the Work of the contractor(s) or for any failure of contractor(s) to comply with laws, rules, regulations, ordinances, codes or orders applicable to contractor(s) furnishing and performing their Work or providing any health and safety precautions required by any regulatory agencies. Accordingly, J-U-B does not guarantee or warrant the performance of the construction contracts by contractor(s) nor assume responsibility of contractor(s) failure to furnish and perform their Work in accordance with the Contract Documents.

The CLIENT agrees that the general contractor shall be solely responsible for jobsite safety, and warrants that this intent shall be carried out in the CLIENT's contract with the general contractor. The CLIENT also agrees that the CLIENT, J-U-B and J-U-B's subconsultants shall be indemnified by the general contractor in the event of general contractor's failure to assure jobsite safety and shall be named as additional insureds under the general contractor's policies of general liability insurance.

Construction Phase

After receiving written authorization from CLIENT to proceed with the construction phase, J-U-B may provide the following Services with respect to this part of the Project:

- 1. General Administration of the Contract Documents. Consult with, advise, and assist CLIENT in J-U-B's role as CLIENT's representative. Relevant J-U-B communications with contractor shall be imputed to the CLIENT. Nothing contained in this Standard Exhibit A creates a duty in contract, tort, or otherwise to any third party; but, instead, the duties defined herein are performed solely for the benefit of the CLIENT. CLIENT shall agree to include this language in any such agreements it executes with contractor, subcontractors or suppliers.

- 2. Pre-Construction Conference. Participate in a pre-construction conference.

3. *Visits to Site and Observation of Construction / Resident Project Representative (RPR) Services.* In connection with observations of the Work while it is in progress:

Yes

No

a. *Periodic Site Visits by J-U-B.* Make visits to the Site at intervals appropriate to the various stages of construction, as J-U-B deems necessary, to observe as an experienced and qualified design professional the progress and quality of the Work. Such visits and observations, if any, are not intended to be exhaustive or to extend to every aspect of the Work or to involve detailed inspections of the Work beyond the responsibilities specifically assigned to J-U-B in this Agreement, but rather are to be limited to spot checking, coordination of selective sampling done by others, and similar methods of general observation of the Work based on J-U-B's exercise of professional judgment as assisted by the RPR, if any. Based on information obtained during such visits and observations, J-U-B will determine in general, for the benefit of CLIENT, if the Work is proceeding in accordance with the Contract Documents, and J-U-B shall keep CLIENT informed of the progress of the Work.

Yes

No

b. *Resident Project Representative ("RPR").* When requested by CLIENT, provide the Services of a RPR at the Site to provide more extensive observation of the Work. Duties, responsibilities, and authority of the RPR, are as set forth in the section entitled Resident Project Representative, herein. Through more extensive observations of the Work and field checks of materials and equipment by RPR, J-U-B shall endeavor to provide further protection to the CLIENT against defects and deficiencies in the Work. The furnishing of such RPR's Services will not extend J-U-B's responsibilities or authority beyond the specific limits set forth elsewhere in this Agreement.

Yes

No

4. *Defective Work.* Recommend to CLIENT that the Work be disapproved and rejected while it is in progress if J-U-B believes that such Work does not conform generally to the Contract Documents or that the Work will prejudice the integrity of the design concept of the completed Project as a functioning whole as indicated in the Contract Documents.

Yes

No

5. *Clarifications and Interpretations; Field Orders.* Recommend to CLIENT necessary clarifications and interpretations of the Contract Documents as appropriate to the orderly completion of the Work. Such clarifications and interpretations will be consistent with the intent of and reasonably inferable from the Contract Documents. Based on J-U-B's recommendations, CLIENT may issue Field Orders authorizing minor variations from the requirements of the Contract Documents.

Yes

No

6. *Change Orders, and Work Change Directives.* Recommend to CLIENT Change Orders or Work Change Directives, as appropriate, and prepare required documents for CLIENT consideration. CLIENT may issue Change Orders or Work Change Directives authorizing variations from the requirements of the Contract Documents.

Yes

No

7. *Shop Drawings and Samples.* Review or take other appropriate action in respect to Shop Drawings, Samples, and other data that contractor is required to submit, but only for conformance with the design concept of the Project and compliance with the information given in the Contract Documents. Such reviews or other action shall not extend to means, methods, techniques, sequences, or procedures of construction or to safety precautions and programs incident thereto.

Yes

No

8. *Substitutes.* Consult with and advise CLIENT concerning, and determine the acceptability of, substitute materials and equipment proposed by contractor.

Yes

No

9. *Inspections and Tests.* Make recommendations to CLIENT concerning special inspections or tests of the Work, and the receipt and review of certificates of inspections, testing, and approvals required by laws and regulations and the Contract Documents (but only to determine generally that the results certified indicate compliance with the Contract Documents).

- Yes      10. *Disagreements between CLIENT and Contractor.* Assist CLIENT in rendering formal written decisions on claims of CLIENT and contractor relating to the acceptability of the Work or the interpretation of the requirements of the Contract Documents pertaining to the execution and progress of the Work. In assisting in such decisions, J-U-B shall not be liable in connection with any decision rendered in good faith.
- No
- Yes      11. *Applications for Payment.* Based on J-U-B's on-site observations as an experienced and qualified design professional, and upon written request of CLIENT, review Applications for Payment and the accompanying supporting documentation. Assist CLIENT in determining the amounts owed to contractor and, if requested by CLIENT, recommend in writing to CLIENT that payments be made to contractor in such amounts. Such recommendations of payment will constitute a representation to CLIENT that, to the best of J-U-B's knowledge, information, and belief, the Work has progressed to the point indicated, the quality of such Work is generally in accordance with the Contract Documents (subject to an evaluation of the Work as a functioning whole prior to or upon Substantial Completion, and subject to any subsequent tests called for in the Contract Documents or to any other qualification stated in the recommendation), and the conditions precedent to contractor's being entitled to such payments appear to have been fulfilled insofar as it is J-U-B's responsibility to observe the Work. In the case of unit price Work, J-U-B's recommendation of payment will include final determinations of quantities and classifications of the Work (subject to any subsequent adjustments allowed by the Contract Documents). By recommending any payment and after reasonable inquiry, J-U-B shall not thereby be deemed to have represented that exhaustive, continuous, or detailed reviews or examinations have been made by J-U-B to check the quality or quantity of the Work as it is furnished and provided beyond the responsibilities specifically assigned to J-U-B in this Agreement and the Contract Documents. J-U-B's review of the Work for the purposes of recommending payments will not impose on J-U-B the responsibility to supervise, direct, or control such Work, or for the means, methods, techniques, sequences, or procedures of construction or safety precautions or programs incident thereto, or contractor's compliance with laws and regulations applicable to its furnishing and performing the Work. J-U-B's review will also not impose responsibility on J-U-B to make any examination to ascertain how or for what purposes contractor has used monies paid to contractor by CLIENT; to determine that title to any of the Work, including materials or equipment, has passed to CLIENT free and clear of any lien, claims, security interests, or encumbrances; or that there may not be other matters at issue between CLIENT and contractor that might affect the amount that should be paid.
- Yes      12. *Contractor's Completion Documents.* Receive and review maintenance and operating instructions, schedules, guarantees, bonds and certificates of inspection, tests and approvals, Shop Drawings, Samples, other data approved, and the annotated record documents which are to be assembled by contractor in accordance with the Contract Documents (such review will only be to determine generally that their content complies with the requirements of, and in the case of certificates of inspection, tests, or approvals indicates compliance with, such Contract Documents); transmit them to CLIENT with written comments.
- No
- Yes      13. *Substantial Completion.* Promptly after notice from CLIENT that contractor considers the Work for this part of the Project is ready for its intended use, in company with CLIENT and contractor, conduct a site visit to determine if the Work is substantially complete. Provide recommendation to CLIENT relative to issuance of Certificate of Substantial Completion.
- No
- Yes      14. *Final Notice of Acceptability of the Work.* Assist CLIENT in conducting a final inspection to determine if the completed Work is acceptable so that J-U-B may recommend, in writing, that final payment be made to contractor.
- No
- Yes      15. *Additional Tasks.* Perform or provide the following additional construction phase tasks or deliverables as delineated in Attachment 1 – Scope of Services and/or Schedule and/or Basis of Fee, which is included with the Agreement.
- No

*General Limitation of Responsibilities.* J-U-B shall not be responsible for the acts or omissions of any contractor or of any of their subcontractors, suppliers, or any other individual or entity performing or furnishing any of the Work. J-U-B shall not be responsible for failure of any contractor to perform or furnish the Work in accordance with the Contract Documents. CLIENT shall agree to include this language in any such agreements it executes with contractor, subcontractors or suppliers.

J-U-B's Construction Phase Services will be considered complete on the date of Final Notice of Acceptability of the Work.

Post-Construction Phase

After receiving authorization from CLIENT to proceed with the post-construction phase, J-U-B may:

- Yes    1.    *Testing/Adjusting Systems.* Provide assistance in connection with the testing and adjusting of equipment or systems.  
 No
  
- Yes    2.    *Operate/Maintain Systems.* Assist CLIENT in coordinating training for CLIENT's staff to operate and maintain equipment and systems.  
 No
  
- Yes    3.    *Control Procedures.* Assist CLIENT in developing procedures for control of the operation and maintenance of, and recordkeeping for, equipment and systems.  
 No
  
- Yes    4.    *O&M Manual.* Assist CLIENT in preparing operating, maintenance, and staffing manuals.  
 No
  
- Yes    5.    *Defective Work.* Together with CLIENT, visit the Project to observe any apparent defects in the Work, assist CLIENT in consultations and discussions with contractor concerning correction of any such defects, and make recommendations as to replacement or correction of Defective Work, if present.  
 No
  
- Yes    6.    *Record Surveying.* Provide field surveying of readily accessible elements of the final completed construction to supplement the preparation of Record Drawings.  
 No
  
- Yes    7.    *Record Drawings.* Furnish a set of reproducible prints of Record Drawings showing significant changes made during the construction process, based on the annotated record documents for the Project furnished by the contractor.  
 No
  
- Yes    8.    *Warranty Inspection.* In company with CLIENT or CLIENT's representative, provide an inspection of the Project within one month before the end of the contractor correction period to ascertain whether any portion of the Work is subject to correction.  
 No
  
- Yes    9.    *Additional Tasks.* Perform or provide the following additional post-construction phase tasks or deliverables as listed in Attachment 1 - Scope of Services and/or Schedule and/or Basis of Fee, which is included with the Agreement.  
 No

The Post-Construction Phase Services may commence during the construction phase and, if not otherwise modified by the mutual agreement of CLIENT and J-U-B, will terminate at the end of the correction period.

## CONSTRUCTION PHASE ADDITIONAL SERVICES

If authorized by CLIENT and expressly agreed by J-U-B; or, if performed by J-U-B with the knowledge of the CLIENT after the signing of the Agreement for Professional Services, J-U-B shall furnish or obtain from others Additional Services of the types listed in this paragraph:

1. Services in connection with Work Change Directives and Change Orders to reflect changes requested by CLIENT if the resulting change in compensation for Construction Phase Services is not commensurate with the Services rendered; Services in making revisions to Drawings and Specifications occasioned by the acceptance of substitutions proposed by contractor and Services after the award of the contract; Services in evaluating and determining the acceptability of an unreasonable or excessive number of substitutions proposed by contractor; and Services resulting from significant delays, changes, or price increases occurring as a direct or indirect result of material equipment, or energy shortages.
2. Services involving out-of-town travel required of J-U-B other than visits to the Site or CLIENT's office.
3. Assistance in connection with bid protests, rebidding, or renegotiating the Construction Agreement.
4. Services in connection with any partial utilization of the Work by CLIENT prior to Substantial Completion.
5. Additional or extended Services during construction of the Work made necessary by (a) emergencies or acts of God endangering or delaying the Work, (b) the discovery of constituents of concern, (c) Work damaged by fire or other cause during construction, (d) a significant amount of defective Work, (e) acceleration of the progress schedule involving Services beyond normal working hours, and (f) default by contractor, including extensions of the construction period.
6. Evaluating an unreasonable number of claims submitted by contractor or others in connection with the Work.
7. Protracted or extensive assistance in refining and adjusting any equipment or system (such as initial startup, testing, adjusting, and balancing).
8. Services or consultations after completion of the construction phase, such as excessive inspections during any correction period and reporting observed discrepancies under guarantees called for in the Construction Agreement for the Work (except as agreed to under Construction Phase Services).
9. Preparing to serve or serving as a consultant or witness for CLIENT in any litigation, arbitration, or other legal or administrative proceeding involving the Project to which J-U-B has not been made a party.
10. Additional Services in connection with the Work, including Services which are to be furnished by CLIENT and Services not otherwise provided for in this Agreement.

## RESIDENT PROJECT REPRESENTATIVE

If provided as part of Construction Phase Services, J-U-B shall furnish a Resident Project Representative ("RPR"), assistants, and other field staff to assist J-U-B in observing progress and quality of the Work. The RPR, assistants, and other field staff will provide full-time representation or, if specifically directed by the CLIENT, may provide representation to a lesser degree. RPR is J-U-B's Project Engineer (J-U-B PE) or J-U-B Project Manager (J-U-B PM) representative at the Site, will act as directed by and under the supervision of J-U-B PE or J-U-B PM, and will confer with J-U-B PE or J-U-B PM regarding RPR's actions. The J-U-B PE or J-U-B PM will serve as the official liaison with the CLIENT and the contractor. .

Through such additional observations of the Work and field checks of materials and equipment by the RPR and assistants, J-U-B shall endeavor to identify defects and deficiencies in the Work. It is understood and agreed that J-U-B shall not, during the performance of Services, or as a result of observations of the Work in progress, supervise, direct, or have control over contractor(s)' Work; nor shall J-U-B have authority over or responsibility for the means, methods, techniques, sequences or procedures of construction selected by contractor(s), for safety precautions and programs incident to the Work of the contractor(s) or for any failure of contractor(s) to comply with laws, rules, regulations, ordinances, codes or orders applicable to contractor(s) furnishing and performing their Work or providing any health and safety precautions required by any regulatory agencies. Accordingly, J-U-B does not guarantee or warrant the performance of the construction contracts by contractor(s) nor assume responsibility of contractor(s)' failure to furnish and perform their Work in accordance with the Contract Documents.

The RPR's duties under this Agreement shall be strictly limited to the following:

1. *General.* RPR is J-U-B's agent at the Site, will act as directed by and under the supervision of J-U-B, and will confer with J-U-B regarding RPR's actions.
2. *Schedules.* Review the progress schedule, schedule of Shop Drawing and Sample submittals, and schedule of values prepared by contractor and consult with the J-U-B PE or PM, who will communicate with the CLIENT concerning acceptability of such schedules.

3. *Conferences and Meetings.* Attend meetings with the J-U-B PE or J-U-B PM and contractor, such as preconstruction conferences, progress meetings, job conferences, and other project-related meetings (but not including Contractor's safety meetings).
4. *Safety Compliance:* Comply with Site safety programs, as they apply to RPR, and if required to do so by such safety programs, receive safety training specifically related to RPR's own personal safety while at the Site.
5. *Liaison*
  - a) Serve as J-U-B PE or J-U-B PM's liaison with Contractor. Working principally through Contractor's authorized representative or designee, assist in providing information regarding the provisions and intent of the Construction Contract Documents.
  - b) Assist J-U-B PE or J-U-B PM in serving as CLIENT's liaison with Contractor when Contractor's operations affect CLIENT's on-Site operations.
  - c) Assist in obtaining from CLIENT additional details or information, when required for proper execution of the Work.
6. *Interpretation of Contract Documents.* Report to J-U-B PE or J-U-B PM when clarifications and interpretations of the *Contract Documents are needed.*
7. *Shop Drawings and Samples.* Receive and record date of receipt of reviewed Samples and Shop Drawings.
8. *Modifications.* Assist the J-U-B PE or J-U-B PM in the evaluation of contractor's suggestions for modifications to Drawings or Specifications and report to CLIENT. Transmittal to contractor of written decisions as issued by J-U-B will be in writing.
9. *Review of Work and Rejection of Defective Work.*
  - a) Conduct on-site observations of the Work to assist J-U-B in determining if the Work is, in general, proceeding in accordance with the Contract Documents.
  - b) Report to J-U-B PE or J-U-B PM whenever RPR believes that any part of the Work in progress will not produce a completed Project that conforms generally to the Contract Documents or will prejudice the integrity of the design concept of the completed Project as a functioning whole as indicated in the Contract Documents; has been damaged; or does not meet the requirements of any inspection, test, or approval required to be made. The J-U-B PE or J-U-B PM will then advise CLIENT of that part of the Work that J-U-B believes should be corrected, rejected, or uncovered for observation, or that requires special testing, inspection, or approval.
10. *Inspections, Tests, and System Startups.*
  - a) Advise J-U-B PE or J-U-B PM in advance of scheduled major inspections, tests, and system start-ups for important phases of the Work.
  - b) Verify that tests, equipment, and system start-ups and operating and maintenance training is conducted in the presence of appropriate personnel (as determined by the CLIENT) and that contractor maintain adequate records thereof.
  - c) Observe, record, and report to J-U-B PE or J-U-B PM appropriate details relative to the test procedures and system start-ups.
  - d) Accompany visiting inspectors representing public or other agencies having jurisdiction over the Work, record the results of these inspections, and report to J-U-B PE or J-U-B PM.

Nothing in this Agreement will be construed to require RPR to conduct inspections

11. *Records.*
  - a) Maintain orderly files for correspondence, reports of job conferences, reproductions of original Contract Documents including all Change Orders, Field Orders, Work Change Directives, Addenda, additional Drawings issued subsequent to the execution of the Contract, J-U-B's clarifications and interpretations of the Contract Documents, progress reports, Shop Drawing and Sample submittals, and other Project-related documents.
  - b) When on site, prepare a daily report or keep a diary or log book, generally documenting contractor's and subcontractors' hours on the Site, weather conditions, data relative to questions of Change Orders, Field Orders, Work Change Directives, or changed conditions, Site visitors, daily activities, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; furnish copies of such records to J-U-B PE or J-U-B PM.

- c) Obtain from the contractor an accurate, up-to-date lists of the names, addresses, e-mail addresses, and telephone numbers of all contractors, subcontractors, and major suppliers of materials and equipment.
- d) Maintain records for use in preparing documentation of the Work.
- e) Upon completion of the Work with respect to the Project, furnish a complete set of all RPR Project documentation to designated recipients.

12. *Reports.*

- a) Furnish to J-U-B PE or J-U-B PM periodic reports as required of progress of the Work and of contractor's compliance with the progress schedule and schedule of Shop Drawing and Sample submittals.
- b) Present to J-U-B PE or J-U-B PM proposed Change Orders, Work Change Directives, and Field Orders.
- c) Furnish to J-U-B PE or J-U-B PM copies of all inspection, test, and system startup reports.
- d) Report immediately to J-U-B PE, J-U-B PM, and CLIENT the occurrence of any Site accidents, emergencies, natural catastrophes endangering the Work, possible force majeure or delay events, property damaged by fire or other causes, and the discovery or presence of any constituents of concern.

13. *Payment Request:* Review Applications for Payment with contractor for compliance with the established procedure for their submission and forward with recommendations to J-U-B PE OR J-U-B PM, noting particularly the relationship of the payment requested to the schedule of values, Work completed, and materials and equipment delivered at the Site, but not incorporated in the Work.

14. *Certificates, Operation and Maintenance Manuals.* During the course of the Work, obtain and collate materials and equipment certificates, operation and maintenance manuals, and other data required by the Contract Documents to be assembled and furnished by contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have these documents delivered to J-U-B PE or J-U-B PM for review.

15. *Completion.*

- a) Participate in J-U-B PE or PM's visits to the Site regarding Substantial Completion, assist in the determination of Substantial Completion, and prior to the issuance of a Certificate of Substantial Completion submit a punch list of observed items requiring completion or correction.
- b) Participate in J-U-B PE or PM's visit to the Site in the company of CLIENT and Contractor, to determine completion of the Work, and prepare a final punch list of items to be completed or corrected by Contractor.

Observe whether all items on the final punch list have been completed or corrected, and make recommendations to J-U-B PE or PM concerning acceptance and issuance of the Notice of Acceptability of the Work

The RPR shall not:

- 1. Authorize any deviation from the Contract Documents or substitution of materials or equipment (including "or-equal" items).
- 2. Exceed limitations of J-U-B's authority as set forth in the Agreement for Professional Services.
- 3. Undertake any of the responsibilities of contractor, subcontractors, suppliers, or contractor's superintendent.
- 4. Advise on, issue directions relative to, or assume control over any aspect of the means, methods, techniques, sequences, or procedures of construction or of the Work, unless such advice or directions are specifically required by the Contract Documents.
- 5. Advise on, issue directions regarding, or assume control over safety practices, precautions, and programs in connection with the activities or operations of CLIENT or contractor.
- 6. Participate in specialized field or laboratory tests or inspections conducted by others, except as specifically authorized by J-U-B PE or J-U-B PM.
- 7. Accept Shop Drawing or Sample submittals from anyone other than J-U-B.
- 8.. Authorize CLIENT to occupy the Work in whole or in part.

## **CLIENT'S RESPONSIBILITIES**

Except as otherwise provided herein or in the Agreement for Professional Services, CLIENT shall do the following in a timely manner so as not to delay the Services of J-U-B and shall bear all costs incident thereto:

1. Provide, as may be required for the Project, such legal services as CLIENT may require or J-U-B may reasonably request with regard to legal issues pertaining to the Project, including any that may be raised by contractor.
2. Attend the pre-bid conference, bid opening, pre-construction conferences, construction progress and other job-related meetings and Substantial Completion, final payment, and other inspections.
3. Give prompt written notice to J-U-B whenever CLIENT observes or otherwise becomes aware of any development that affects the scope or time of performance or furnishing of J-U-B's Services, or any defect or nonconformance in J-U-B's Services or in the Work of any contractor.
4. Render all final decisions related to: 1) changes or modifications to the terms of the construction contract, 2) acceptability of the Work, and 3) claims or Work stoppages.
5. Unless included in J-U-B Scope of Services, provide construction staking and materials testing services for the project.

The Client agrees to require all contractors of any tier to carry statutory Workers Compensation, Employers Liability Insurance and appropriate limits of Commercial General Liability Insurance (CGL). The Client further agrees to require all contractors to have their CGL policies endorsed to name the Client, the Consultant and its sub-consultants as Additional insureds, on a primary and noncontributory basis, and to provide Contractual Liability coverage sufficient to insure the hold harmless and indemnity obligations assumed by the contractors. The Client shall require all contractors to furnish to the Client and the Consultant certificates of insurance as evidence of the required insurance prior to commencing work and upon renewal of each policy during the entire period of construction. In addition, the Client shall require that all contractors will, to the fullest extent permitted by law, indemnify and hold harmless the Client, the Consultant and its sub-consultants from and against any damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising out of or in any way connected with the Project, including all claims by employees of the contractors.

## **INDEMNIFICATION**

In addition to any other limits of indemnification agreed to between the Parties, CLIENT agrees to indemnify and hold harmless J-U-B, and the officers, directors, members, partners, employees, agents, consultants, and subcontractors of each and any of them from and against all claims, costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals and all court or arbitration or other dispute resolution costs) arising out of or relating to the performance of the Work. This is to include, but not to be limited to any such claim, cost, loss, or damage that is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom to the extent caused by any negligent act or omission of contractor, any subcontractor, any supplier, or any individual or entity directly or indirectly employed by any of them to perform any of the Work or anyone for whose acts any of them may be liable, as well as any general, special or other economic damages resultant from Work stoppages or delays that are caused in whole or part by J-U-B's exercise of the rights and duties as agreed herein (Construction Phase Services).

CLIENT agrees that CLIENT will cause to be executed any such agreements or contracts with contractors, subcontractors or suppliers to effectuate the intent of this part before any Work is commenced on the Project; if CLIENT negligently fails to do so, CLIENT agrees to fully indemnify J-U-B from any liability resulting therefrom, to include, but not to be limited to, all costs relating to tendering a defense to any such claims made.

# CITY COUNCIL STAFF REPORT



**MEETING DATE:** June 18, 2026

**TYPE OF ITEM:** Action Items

**PRESENTED BY:** Anne McNamara, Senior Planner

**SUBJECT/AGENDA TITLE:** Rezone Request for 768 West Christopher Circle (Parcel #08-242-0047), from R-A Residential Agricultural to R-1-20 Single-Family Residential for Nicholas Racker.

## **EXECUTIVE SUMMARY:**

An application to rezone a 0.64 acre parcel of residential zoned property has been submitted by Nicholas Racker. The parcel is located at 768 West Christopher Circle.

The rezone application was considered by the Planning Commission at its May 25, 2026 meeting. A public hearing was held where two residents raised concerns about compatibility with the existing neighborhood. The Planning Commission discussed the City's role in the application relating to the City's authority to regulate building materials, the role of HOA's to enforce established CC&Rs, and the similar zoning found on adjacent properties that matched the proposed R-1-20 zoning requested. The Planning Commission voted 5-1 to recommend the City Council approve the rezone request.

To assist the Council in making an informed decision, the Planning Commission Staff report and relevant meeting minutes are attached. The Planning Commission recommends that the City Council approve the rezone request (Vote 5-1).

## City Council Options:

1. Approve the rezone request for 768 West Christopher Circle (Parcel #08-242-0047) from R-A Residential Agricultural to R-1-20 Single Family Residential.
2. Deny the rezone request.

## Recommended Option:

Based on the recommendation of approval from the Planning Commission, staff recommends the City Council approve the rezone request for 768 West Christopher Circle (Parcel #08-242-0047) from R-A Residential Agricultural to R-1-20 Single Family Residential.

## Fiscal Impact:

N/A

## Attachments:

1. Planning Commission Staff report
2. 768 West Christopher Circle RZN R-A-R-1-20 Ordinance



## PLANNING COMMISSION STAFF REPORT

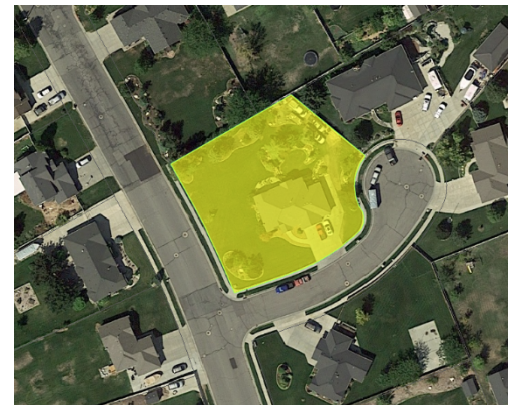
**To:** Kaysville City Planning Commission  
**From:** Anne McNamara, Senior Planner  
**Date:** May 18, 2026

**Agenda Item #4:** Rezone request and public hearing for parcel #08-242-0047 at 768 W Christopher Circle from R-A Agricultural Residential to R-1-20 Single Family Residential.

<b>Meeting Date</b>	May 28, 2026
<b>Application Type</b>	Rezone
<b>Applicant   Owner</b>	Nicholas Racker
<b>Parcel ID Number</b>	08-242-0047
<b>Lot Size</b>	0.64 acres   27,878 ft <sup>2</sup>
<b>Current Use</b>	Single Family Home
<b>Current Zoning</b>	R-A Agricultural Residential
<b>Density Entitlement</b>	1 Dwelling Unit
<b>Requested Zoning</b>	R-1-20 Single Family Residential
<b>Density Entitlement</b>	1 Dwelling Unit

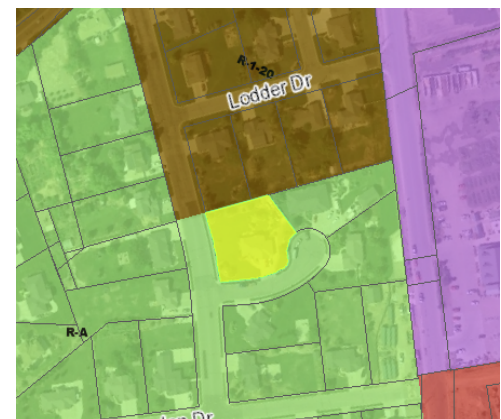
### 1. BACKGROUND

Nicholas Racker submitted an application to rezone property located at approximately 768 West Christopher Circle from [Agricultural Residential \(R-A\)](#) to [Single Family Residential \(R-1-20\)](#). The rezone is requested to allow the property owner to accommodate a planned addition to the rear of the existing home. The requested zone change would reduce the required rear yard setback to 15 feet from the 30 foot setback required for R-A.



### 2. SURROUNDING LAND USE AND ZONING

- **North** – To the north of the property is a mixture of single family lots including Agricultural Residential and R-1-20 Single Family Residential.
- **South** – To the south of the property is primarily larger lot single family lots that are zoned Agricultural Residential.



- **East** – To the east of the property is a small segment of other lots zoned Agricultural Residential, as well as several Light Industrial lots along Deseret Drive.
- **West** – To the west of the property is a mixture of single family lots including Agricultural Residential and R-1-20 Single Family Residential.

### 3. GENERAL PLAN

#### A. FUTURE LAND USE MAP

The future land use map on the 2022 General Plan shows the property at approximately 768 West Christopher Circle to be zoned as single family residential. The R-1-20 zone is designated as single family, therefore this rezone request is supported by the future land use map.

#### B. GUIDING PRINCIPLES

In examining the guiding principles 2022 General Plan, staff found there are no guiding principles that speak directly to the lot size in existing residential neighborhoods, so the General Plan is considered neutral on this matter.



#### C. GOALS, OBJECTIVES AND IMPLEMENTATION MEASURES

Staff review of the General Plan believes it supports the zone change proposed.

The setbacks for the R-1-20 are consistent with the existing setbacks (30’ front yard, 8’ side yard, 15’ rear yard) in the surrounding R-1-20 zoned lots, meaning that approval of the rezone would not change the functionality of the surrounding neighborhood. Maintaining this functionality supports Chapter 1 Goal 1 as included in the 2022 General Plan which states that the City should “preserve single family neighborhoods by restricting development to models that fit the existing character of the neighborhood.” The approval of the proposed rezone to R-1-20 would maintain this character and support the continued functioning of the neighborhood as encouraged in the General Plan.

#### D. CHAPTER 6: KAYSVILLE WATER USE & PRESERVATION

Based on the nature of the proposed rezone application there is zero anticipated additional water consumption. No additional analysis is required at this time.

### 4. ZONING

The purpose of the R-1 Single Family District, which includes the R-1-20 zoning designation is stated as:

*To provide for areas in appropriate locations where quiet, low-density residential neighborhoods may be established, maintained, and protected. The regulations of this district are designed to promote and encourage a suitable environment for families, most of whom will have children. To this end, the regulations permit the establishment of single-family dwellings*

*and also permit, with proper controls, those public and quasi-public activities such as schools, libraries, churches, parks and playgrounds, which serve the needs of families. The regulations are intended to prohibit the establishment or operation of any activity which would be adverse to such a residential environment.*

The proposed R-1-20 zoning requires setbacks of 30' in the front yard, 8' in each side yard, and a 15' rear yard. Buildings must be at least 10' in height and cannot exceed 30'.

The Planning Commission should determine if the purpose statement for the R-1-20 zone is fulfilled in this particular location.

#### **5. PUBLIC COMMENT**

A total of 49 public notices were mailed to property owners within a 500' radius of the subject property. As of the date of this report, one resident came in to ask about the change in setbacks for the property. A sign was placed on the property on May 21, 2026.

#### **6. RECOMMENDATION**

Staff is recommending that the Planning Commission forward a favorable recommendation to the City Council for approval of the proposed rezone for the parcel at 768 West Christopher Circle from Agricultural Residential (R-A) to Single Family Residential (R-1-20).

The Planning Commission may make a recommendation to the City Council to approve or deny the rezone request.

Kaysville City Planning Commission Meeting Minutes  
May 28, 2026

The Planning Commission meeting was held on Thursday, May 28, 2026, at 7:00 p.m. in the Kaysville City Hall located at 23 East Center Street.

Planning Commission Members in Attendance: Chair Mike Packer, Commissioners Megan Sevy, Erin Young, Paul Toller, Wilf Sommerkorn and Eries Cornelius

Staff in Attendance: Katie Ellis, Mindi Edstrom, and Anne McNamara

Public Attendees: City Councilmember Josh McBride, Jill Dredge, Nick Racker, Larry Hardy, and Brent Toller

**1- WELCOME AND MEETING ORDER**

Chair Packer welcomed all in attendance at the Kaysville City Planning Commission meeting.

**2- DECLARATION OF CONFLICTS OF INTEREST**

There were no conflicts of interest.

**4- REZONE REQUEST AND PUBLIC HEARING FOR PARCEL #08-242-0047 AT 768 CHRISTOPHER CIRCLE FROM R-A AGRICULTURAL RESIDENTIAL TO R-1-20 SINGLE FAMILY RESIDENTIAL**

Ms. McNamara presented a request to rezone property located at 768 West Christopher Circle from the Residential Agricultural (R-A) zone to the R-1-20 Single-Family Residential zone. She explained that the property currently contains a single-family residence and that the primary purpose of the rezone request was to reduce the required rear yard setback from 30 feet in the R-A zone to 15 feet in the R-1-20 zone. The applicant was planning an addition to the residence, and the reduced setback would allow the project to proceed as designed.

Ms. McNamara noted that both zoning districts permit single-family residential uses and that the proposed zoning designation is supported by the Future Land Use Map. She further explained that the General Plan does not specifically address residential lot sizes in this area and was therefore considered neutral regarding the request. Staff mailed 49 public hearing notices to property owners within 500 feet of the subject property. Staff received two phone inquiries requesting information about the proposal and one in-person visit from a neighboring resident expressing concern that the zoning change would allow reduced setback requirements. Based on the consistency of the request with the Future Land Use Map and the limited nature of the zoning change, staff recommended approval of the rezone request.

Prior to opening the public hearing, Commissioner Toller asked for clarification regarding the proposed addition. He noted that after visiting the site, the ongoing construction activity appeared to be occurring on the west side of the property rather than at the rear of the residence, and he questioned whether permits had already been issued for the project.

Ms. McNamara explained that the project had originally been proposed as a detached accessory structure that would have complied with the existing zoning requirements. However, after reviewing the plans, the applicant decided to connect the new structure to the existing residence with a breezeway. Once the structure became attached to the home, it was considered an addition rather than an accessory building, which triggered the requirement to meet the 30-foot rear yard setback applicable in the R-A zone. Following discussions with staff and the Building Official regarding available options, the applicant elected to pursue the rezone request to reduce the rear setback requirement and allow the project to proceed as proposed.

Commissioner Cornelius stated that the applicant wished to construct an addition or attached structure and that the existing R-A zoning required a 30-foot rear yard setback. He noted that the proposed rezoning to R-1-20 would reduce the rear setback requirement and allow the applicant to proceed with the planned expansion while maintaining adequate usable yard area on the property.

Commissioner Sommerkorn observed that the construction activity visible on the property appeared to be located on the side of the residence rather than in the area affected by the setback issue. He suggested that the apparent lack of activity in the rear portion of the property was likely because the applicant had not yet received approval of the rezone request and therefore could not proceed with the portion of the project impacted by the setback requirement. Commissioner Sommerkorn stated that the applicant could clarify whether that assumption was correct.

Chair Packer asked whether the Commission wished to hear directly from the applicant and invited the applicant to come forward to provide any additional information regarding the proposal or to respond to questions raised during the staff presentation and Commission discussion.

Applicant Mr. Racker addressed the Commission and provided additional background regarding the construction activity occurring on the property. He explained that the project had experienced delays after concrete work performed by a contractor failed to meet engineering specifications. As a result, portions of the work had to be removed and reconstructed, placing the project approximately six weeks behind schedule.

Mr. Racker clarified that the proposed structure had originally been designed and approved as a detached accessory building. The current request stemmed from the desire to connect the accessory structure to the existing residence through a breezeway. He explained that while most of the addition would be located along the side of the home, a portion of the breezeway connection would extend into the rear yard area, creating the setback conflict under the existing R-A zoning designation.

Mr. Racker emphasized that the project was not intended to utilize the full 15-foot rear setback permitted in the proposed R-1-20 zone. Instead, the structure would remain approximately 21 feet from the rear property line, providing additional separation beyond the minimum setback

that would be allowed under the new zoning district. He stated that the rezoning request was intended to provide sufficient flexibility for the breezeway connection rather than to maximize development of the rear yard.

Commissioner Toller asked for additional information regarding the portion of the structure facing Kays Drive.

Mr. Racker explained that the rear section of the building would function as a garage, while the front portion would contain recreational space, including areas intended for activities such as pickleball, basketball, and exercise.

Commissioner Toller also asked about the construction materials.

Mr. Racker stated that the building would utilize cold-formed steel framing with full concrete footings and would be constructed in a manner more similar to a commercial building than a traditional pole barn structure.

After determining that there were no additional questions for the applicant, Chair Packer opened the public hearing and invited members of the public to provide comments regarding the proposed rezone request.

Mr. Hardy, a neighboring property owner whose residence is located adjacent to the subject property, addressed the Commission. He stated that neither he nor his family opposed the applicant's desire to improve the property or construct the proposed addition. However, he explained that because the property is situated on a corner lot, the proposed structure would be highly visible within the neighborhood, creating concerns regarding its appearance and compatibility with surrounding homes.

Mr. Hardy noted that the neighboring residence located between his property and the subject property appeared to have a substantially smaller setback than the setback applicable to the applicant's property and questioned the reason for that difference.

Mr. Hardy stated that his primary concern involved the proposed building materials and overall appearance of the structure. Based on his understanding of the proposal, the addition would include multiple uses, including garage space, mechanical work areas, recreational space, a pickleball court, climbing features, and other amenities. He expressed concern that the structure would be constructed as a metal building while the existing residence is primarily brick. Mr. Hardy indicated that when he originally moved into the neighborhood, he understood there to be covenants requiring accessory structures to be architecturally compatible with the primary residence. He stated that it did not appear that such requirements were being incorporated into the current proposal. While reiterating that he did not oppose the applicant's plans to improve the property, Mr. Hardy expressed concern that the appearance of a large metal structure on a prominent corner lot could negatively impact neighborhood character and potentially affect surrounding property values.

Mr. Brent Toller, a nearby resident, addressed the Commission and stated that when he purchased his home in the neighborhood, he was provided with subdivision covenants that established architectural standards for homes and structures within the development. He summarized portions of the covenants, noting that residences were required to be constructed of brick, rock, stucco, or combinations of those materials. Mr. Toller described the neighborhood as one of Kaysville's premier residential agricultural areas and emphasized that the community had maintained a consistent appearance and character through adherence to those standards. He noted that other structures within the area had been constructed in a manner compatible with the homes and covenants established for the subdivision.

Mr. Toller expressed concern regarding the proposed structure and stated that he was unclear about the status of the permitting process. He observed that construction activity appeared to be continuing on the site and questioned whether the outcome of the current rezone request would ultimately affect the project. He urged the Commission to maintain consistency within the neighborhood and stated that he did not support what he characterized as spot zoning within the subdivision. Mr. Toller emphasized that the established covenants and neighborhood standards were part of what attracted homeowners to the area and contributed to property values. While acknowledging that the Planning Commission was not responsible for building permit review, he expressed concern that rezoning the property could facilitate a project that, in his view, was not consistent with the character of the neighborhood or with the expectations established by the subdivision covenants.

After determining that no additional members of the public wished to comment, Chair Packer closed the public hearing.

Chair Packer invited the applicant to respond to the concerns raised by neighboring property owners.

Mr. Racker clarified that all construction activity occurring on the property was proceeding under an approved building permit for a detached accessory building and that no work related to the proposed breezeway connection had commenced. He explained that the accessory building itself was permitted under the existing R-A zoning and could be constructed regardless of the outcome of the rezone request. The purpose of the rezoning was solely to allow the structure to be connected to the primary residence through a breezeway, which would cause the building to be subject to the principal structure setback requirements. Mr. Racker stated that the building had been designed and approved as an accessory structure before the breezeway concept was introduced.

Mr. Racker further stated that similar accessory buildings already existed within the neighborhood and noted that the proposed structure would utilize cold-formed steel framing and commercial-style construction methods that he considered to be of higher quality and greater durability than many conventional pole-barn style accessory buildings. He also noted that the property immediately to the north was zoned R-1-20 and stated that he was not

seeking unique treatment or special zoning privileges. Mr. Racker indicated that he had never been provided with homeowner's association documents, covenants, conditions, or restrictions at the time he purchased the property and that concerns regarding exterior materials had not been raised during the building permit review process.

Commissioner Sommerkorn sought clarification regarding the effect of the rezoning request. Mr. Racker confirmed that the building itself remained compliant as an accessory structure under the existing R-A zoning and that the only change necessitating the rezone was the desire to connect the structure to the residence through a breezeway.

Commissioner Sommerkorn summarized that the proposed rezoning would not alter the building footprint but would simply allow the connected structure to comply with the setback requirements applicable to a principal building. Mr. Racker agreed with that characterization.

Commissioner Sevy asked whether an active homeowners association existed within the subdivision. Mr. Racker responded that no homeowner's association was currently active.

Commissioner Sevy noted that covenants and restrictions are often administered through such associations.

Commissioner Sommerkorn explained that private covenants and restrictions are generally not enforced by the City and instead are matters between property owners. He stated that enforcement of private covenants typically occurs through civil action between affected property owners and is not within the City's regulatory authority. Commissioner Sommerkorn further observed that the request before the Commission involved only a zoning change and not the design, materials, or appearance of the proposed structure. He also noted that the property directly north of the subject property was already zoned R-1-20 and therefore shared the same setback standards being requested through the rezone. For that reason, he did not view the request as creating a compatibility issue with adjacent properties.

Commissioner Young expressed curiosity regarding the neighboring property that appeared to have a reduced setback. In response, Ms. McNamara stated that she had reviewed the subdivision plat but that the age and quality of the documents made it difficult to immediately determine the circumstances associated with that property's setbacks.

Commissioner Toller stated that while many of the concerns raised by the public were outside the scope of the Commission's review, the matter before the Commission was a rezoning request. He expressed concern about changing the zoning of a single property that was largely surrounded by properties carrying a different zoning designation.

Commissioner Toller stated that he viewed the request as inconsistent with sound planning principles and public policy and indicated that, on that basis, he would not support the rezone.

Commissioner Sommerkorn disagreed, explaining that because the rear property line abutted

land already zoned R-1-20, the proposed zoning designation would align the rear setback requirements of adjacent properties. He stated that the request appeared to be a logical extension of the existing zoning pattern rather than an isolated zoning inconsistency.

Commissioner Cornelius concurred, noting that both the subject property and the neighboring property to the north would share the same zoning designation and setback standards. He stated that he understood the applicant's desire to remain within legal development parameters and did not have concerns with the request.

Chair Packer asked Commissioner Sommerkorn to elaborate on his earlier statement that "spot zoning" was no longer a recognized legal concept.

Commissioner Sommerkorn explained that while the term historically referred to situations where a single parcel was zoned differently from surrounding properties, modern land use law generally treats rezoning decisions as legislative actions subject to local discretion. He stated that courts no longer view spot zoning as an independent legal prohibition, although it may still be discussed as a planning philosophy or policy consideration when evaluating zoning requests.

Chair Packer stated that he had initially shared some of the concerns expressed regarding rezoning a single parcel within an established neighborhood. However, he noted that the request was distinguishable because the property directly abutted land already zoned R-1-20. He explained that absent that adjacency, he would have had greater concerns regarding the planning implications of rezoning a single lot. Chair Packer also observed that the remaining development standards between the two zones were largely similar.

Commissioner Sommerkorn agreed and stated that he would likewise have concerns if the property were in the center of a larger R-A zoned area with no connection to adjacent R-1-20 zoning. Because the rear property line directly adjoined property already zoned R-1-20, he viewed the request as a logical extension of an existing zoning boundary rather than an isolated zoning change.

Commissioner Sommerkorn also referenced a prior application considered by the Planning Commission involving a corner lot where an addition could not comply with setback requirements. He recalled that the applicant had sought a variance, but because the request did not meet the strict standards required under state law for granting a variance, the Commission instead suggested that a zoning change could be a more appropriate solution. He noted that the City Council ultimately approved that zoning amendment, allowing the project to proceed.

Commissioner Cornelius asked whether the City had any zoning requirements that would require an accessory building to match the architectural style or materials of the primary residence.

Commissioner Sommerkorn responded that no such requirements existed within the zoning

code unless specifically authorized by ordinance. He further explained that state legislation adopted several years earlier prohibited local governments from imposing architectural design standards on single-family and two-family dwellings. Ms. McNamara added that any design-related provisions contained in City planning documents were recommendations rather than enforceable requirements.

Commissioner Young made a motion to recommend approval of the rezone request for property located at 768 West Christopher Circle from Residential Agricultural (R-A) to R-1-20 Single-Family Residential. Commissioner Sommerkorn seconded the motion, and the vote was in favor of the motion (5-1).

Commissioner Packer: Yay  
Commissioner Young: Yay  
Commissioner Sevy: Yay  
Commissioner Sommerkorn: Yay  
Commissioner Cornelius: Yay  
Commissioner Toller: Nay

ORDINANCE NO. 26-XX-XX

**AN ORDINANCE REZONING PROPERTY AT 768 CHRISTOPHER CIRCLE, A CERTAIN 0.64 ACRE PORTION OF KAYSVILLE CITY KNOWN BY PARCEL ID 08-242-0047 TO THE R-1-20 ZONE DISTRICT; HEREINAFTER FULLY DESCRIBED AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, on May 28, 2026, the Kaysville City Planning Commission, after notice and public hearing as required by law, reviewed a proposal to rezone 0.64 acres located at 768 Christopher Circle and known as Parcel ID 08-242-0047 from R-A Agricultural Residential District to R-1-20 Single Family Residential; and

**WHEREAS**, the Planning Commission voted 5-0 to recommend approval of the rezone to the City Council; and

**WHEREAS**, the Kaysville City Council has concluded that it is in the best interest of the City to rezone such property;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF KAYSVILLE CITY, UTAH:

**SECTION I: Rezone.** The real property at 768 Christopher Circle, and known by Parcel Identification Number 08-242-0047 containing 0.64 acres of land, shall be rezoned and the Zoning Map amended to R-1-20 Single Family Residential; and

**SECTION II: Effective Date.** This Ordinance shall take effect upon execution of the ordinance.

PASSED AND ADOPTED by the City Council of Kaysville City, Utah, this June 18, 2026.

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Tamara Tran  
Mayor

ATTEST:

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Annemarie Plaizier  
City Recorder

RESOLUTION NO 26-

A RESOLUTION AMENDING THE KAYSVILLE CITY BUDGET FOR FISCAL YEAR 2026

WHEREAS, the Kaysville City Council has adopted a Fiscal Year 2026 Budget and now finds it advisable to amend the budget:

BE IT RESOLVED BY THE KAYSVILLE CITY COUNCIL:

1. The City Council hereby amends the Fiscal Year 2026 Budget, which amendment is attached hereto as Exhibit A – Kaysville City Fiscal Year 2026 Budget Amendments and incorporated herein by this reference.
2. The effective date of this resolution shall be the date of adoption.

APPROVED and ADOPTED this 18th day of June 2026.

\_\_\_\_\_  
Tamara Tran  
Mayor

ATTEST:

\_\_\_\_\_  
Annemarie Plaizier  
City Recorder

**Fiscal Year 2026  
Budget Amendments  
Governmental Funds  
Exhibit A**

<b>General Fund</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Increase</b>	<b>Reason</b>	
Police Department	\$87,000.00	\$192,000.00	\$105,000.00	Dispatch services budget error	10-54-455
Fire Department	\$58,000.00	\$126,000.00	\$68,000.00	Dispatch services budget error	10-57-455
Elections	\$35,000.00	\$47,226.00	\$12,226.00	Elections cost more than Quote from county	10-51-480
Fire Department	\$4,676,000.00	\$4,701,000.00	\$25,000.00	Washing Machine Replacement	10-57-260
Police Department	\$142,000.00	\$139,500.00	-\$2,500.00	Detective Vehicle lease payment to Debt Services	10-54-760
<b>Total Expenditures</b>	<b>\$180,000.00</b>	<b>\$365,226.00</b>	<b>\$210,226.00</b>		
<b>Revenue - Fund Balance</b>			<b>-\$210,226.00</b>		

<b>General Fund</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Decrease/Increase</b>	<b>Reason</b>	
Property Tax Revenue	\$7,451,200.00	\$5,725,949.00	-\$1,725,251.00	Property Tax Revenue denial	10-31-100
Transfer to Debt Service Fund	\$484,000.00	\$486,500.00	\$2,500.00	Detective vehicle lease	
<b>Total Revenue</b>	<b>\$7,935,200.00</b>	<b>\$6,212,449.00</b>	<b>-\$1,722,751.00</b>		
<b>Revenue - Fund Balance</b>			<b>\$1,722,751.00</b>		

<b>Capital Projects Fund</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Increase</b>	<b>Reason</b>	
	\$755,000.00	\$780,471.00	\$25,471.00	Skate Park design - use of Donation	45-70-730
	\$0.00	\$33,293.00	\$33,293.00	Police Impact Fees 6 year timeline	45-90-725
	\$0.00	\$70,000.00	\$70,000.00	Fire Impact fee use on Station 62 messaging	45-40-720
<b>Total Expenditures</b>	<b>\$755,000.00</b>	<b>\$883,764.00</b>	<b>\$128,764.00</b>		
Revenue - Fund Balance Donation			\$25,471.00		45-24500
Revenue - Public Safety Impact Fee Fund Balance			\$33,293.00		45-39-750
Revenue - Fire Impact Fee Fund Balance			\$70,000.00		45-39-775
			<b>-\$128,764.00</b>		

<b>Debt Service Fund</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Increase</b>	<b>Reason</b>	
Police Vehicle Payments - Principle	\$0.00	\$1,850.00	\$1,850.00	Detective vehicle lease	
Police Vehicle Payments - Interest	\$0.00	\$650.00	\$650.00	Detective vehicle lease	
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>		
<b>Revenue - Transfer from General Fund</b>			<b>-\$2,500.00</b>		

RESOLUTION NO 26-

A RESOLUTION ADOPTING THE KAYSVILLE CITY MODIFIED TENTATIVE BUDGET FOR FISCAL YEAR 2027

WHEREAS, the Proposed Tentative Budget for Fiscal Year 2027 has been reviewed and considered by the Kaysville City Council.

NOW, THEREFORE, BE IT RESOLVED BY THE KAYSVILLE CITY COUNCIL:

1. The City Council hereby adopts the Modified Tentative Budget for Fiscal Year 2027. The budget documents are attached hereto as Exhibit A, and the budgets are available for public inspection at the Kaysville City Offices or the Kaysville City website.
2. The Modified Tentative Budget includes a proposed tax increase. A Truth in Taxation Hearing has been scheduled at 7:00 p.m. on August 6<sup>th</sup>, 2026.
3. The effective date of this resolution shall be the date of adoption.

APPROVED and ADOPTED this 18<sup>th</sup> day of June 2026.

\_\_\_\_\_  
Tamara Tran  
Mayor

ATTEST:

\_\_\_\_\_  
Annemarie Plaizier  
City Recorder



# Kaysville City

**FY 2027**

**Modified**

**Tentative Budget**



# FY 2027 Budget

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June 18, 2026

Kaysville Mayor and City Council,

We present Kaysville City's Modified Tentative Budget for Fiscal Year 2027 for your consideration. This consolidated budget is presented through a collaborative effort among the Kaysville City Mayor, Council, staff and under the guidance of the City's budget mission statement and objectives.

### **Mission Statement**

"Enhance the present and future quality of community life in Kaysville through the delivery of effective, efficient and equitable services."

### **Budget Objectives**

A sense of community through balance, sustainability and accountability

#### Employees

Develop and maintain competent, qualified, dedicated and well-trained employees who are respectful, understanding, courteous and sensitive to those we serve.

#### Operations

Manage the use of City assets and resources for cost-effective and efficient delivery of services. Maintain the expected level of service.

#### Capital Investment and Infrastructure

Improve and maintain capital investment and City infrastructure providing the highest level of service delivery and staying ahead of the maintenance curve.

### **FY 27 Budget Considerations**

As we consider the budget objectives, the FY 27 Modified Tentative Budget as presented maintains the current level of service with some operational changes to meet the budget objectives and the needs of our citizens.

## **Employees - Personnel and Human Resources**

The FY 27 Modified Tentative Budget includes a Human Resource Schedule identifying position staffing by department. The FY 27 Tentative Budget movement of one part-time employee to full-time, elimination of one full-time and addition of a part-time:

- Fire Administrative Assistant – move this position from part-time to full-time to better assist the fire departments growing needs
- Eliminate one cash receipting clerk and add a Part-Time HR Specialist – the needs of the front office have shifted, and more help is required in HR/payroll than it is in customer service.

Kaysville City continues to operate lean in comparison to other cities and has held off on adding new positions for a number of years despite the growth in the community and an increase in responsibilities and expectations placed on City operations. These position recommendations have been vetted and prioritized over many other requests and would fill substantial needs.

## **Operations and Maintenance**

The FY 27 Modified Tentative Budget includes an operating budget for each department. A summary of the operating costs is included as part of the Budget Summary.

Departments have made every effort to maintain operating costs level, even with the significant cost increases over the last several years. Any increase in the General Fund budget due to the rise in inflation is proposed to be covered by property tax. The budget also includes additional operating costs in our utility operations attributable to “pass through” costs from our suppliers: Robinson Waste, Wasatch Integrated, Central Davis Sewer District and other contracted services. These fees are reflected in the utility bill shown on the consolidated fee schedule.

## **Capital and Infrastructure**

The FY 27 Modified Tentative Budget includes a Capital Schedule detailing the on-going capital investment in City assets and infrastructure, as well as planned future projects for all departments. A major emphasis for FY27 will be the continued road and utility work on 200 North.

Our electric utility continues to make system and substation improvements to provide additional capacity. These projects are funded by Impact Fee reserves.

Exciting capital projects for FY 27 include West Davis Corridor trail enhancements, park improvements, beginning construction on a city skatepark, and a partnership with Davis School district for a gymnasium.

One-time projects within the general fund are proposed to be funded by using reserves.

## **Fiscal Impact**

We recognize that this budget impacts our citizens as we continue to provide essential services balancing the cost of services with available revenues. Striking this balance each year requires a need from time to time for an adjustment to taxes, fees and charges. Not only do we need to address the needs of our community now, but we need to plan for the future. This means we look at the long-term financial health of the City and plan for the funding of future projects, avoiding debt if possible. Keeping our reserves healthy is crucial to avoiding debt and allowing for infrastructure updates in the case of an emergency, while planning for future projects.

The Modified Tentative Budget includes a proposed property tax increase of approximately \$6.62 per month for the average valued home in Kaysville. There are also increases in certain fees to cover the costs of utility services to maintain service levels and infrastructure. A summary of the proposed changes to fees is included as part of the budget.

The Modified Tentative Budget is a working document intended for continued review and will be available for public inspection and comment. A public hearing on the budget is scheduled for June 4, 2026. The final budget with modifications as needed will be adopted at a later date.

We appreciate the collective efforts and support of the Mayor, the City Council and the department heads in the budgeting process and look forward to a successful year as we deliver services to the citizens of Kaysville.

Jaysen Christensen  
City Manager

Maryn Nelson  
Director of Finance and Administration

Parker Godwin  
Deputy Finance Director

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>General Fund Revenues</b>	Actual 2024	Actual 2025	YTD Actual	Budget 2025	Budget 2026	Modified Budget	Budget Change from Prior Year
TAXES	\$ 16,340,929	\$ 16,448,710	\$ 9,453,192	\$ 16,699,509	\$ 18,783,700	\$ 17,275,740	\$ (1,507,960)
<i>TRUTH IN TAXATION</i>						\$ 802,910	\$ 802,910
LICENSES/PERMITS	\$ 439,363	\$ 482,338	\$ 306,395	\$ 525,000	\$ 475,000	\$ 475,000	\$ -
INTERGOVERNMENTAL	\$ 196,855	\$ 292,488	\$ 106,462	\$ 158,000	\$ 173,000	\$ 281,000	\$ 108,000
CHARGES FOR SERVICES	\$ 3,999,956	\$ 4,085,591	\$ 1,845,768	\$ 4,020,100	\$ 4,045,800	\$ 4,175,700	\$ 129,900
FINES AND FORFEITURES	\$ 161,015	\$ 178,925	\$ 68,731	\$ 155,000	\$ 185,000	\$ 185,000	\$ -
COMMUNITY EVENTS	\$ 22,005	\$ 29,146	\$ 15,623	\$ 39,100	\$ 24,100	\$ 23,700	\$ (400)
MISCELLANEOUS	\$ 1,044,044	\$ 966,357	\$ 115,775	\$ 879,000	\$ 1,049,000	\$ 1,330,000	\$ 281,000
TRANSFERS - RESERVES - CONTRIB	\$ 494,909	\$ 641,784	\$ -	\$ 1,626,880	\$ 1,365,400	\$ 1,066,868	\$ (298,532)
General Fund Revenues	\$ 22,699,076	\$ 23,125,339	\$ 11,911,946	\$ 24,102,589	\$ 26,101,000	\$ 25,615,918	\$ (485,082)

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Personnel Expenditures</b>	Actual 2024	Actual 2025	YTD Actual		Budget 2026	Modified Budget	Budget Change from Prior Year
<i>CITY COUNCIL</i>	\$ 94,449	\$ 116,617	\$ 59,827	\$ 110,510	\$ 122,000	\$ 129,000	\$ 7,000
<i>CITY MANAGER</i>	\$ 238,461	\$ 261,184	\$ 141,216	\$ 250,873	\$ 270,000	\$ 277,000	\$ 7,000
<i>ADMINISTRATIVE SERVICES</i>	\$ 1,048,776	\$ 1,068,439	\$ 550,242	\$ 1,158,717	\$ 1,225,000	\$ 971,000	\$ (254,000)
<i>INFORMATION SYSTEMS</i>	\$ 565,714	\$ 599,674	\$ 316,817	\$ 606,744	\$ 633,000	\$ 674,000	\$ 41,000
<i>LEGAL SERVICES</i>	\$ 319,569	\$ 369,505	\$ 242,165	\$ 383,844	\$ 542,000	\$ 607,000	\$ 65,000
<i>GENERAL GOVERNMENT BUILDINGS</i>	\$ 66,794	\$ 69,501	\$ 36,392	\$ 69,374	\$ 72,000	\$ 77,000	\$ 5,000
<i>PLANNING &amp; ZONING</i>	\$ 509,302	\$ 422,314	\$ 225,139	\$ 507,288	\$ 530,000	\$ 565,000	\$ 35,000
<i>POLICE DEPARTMENT</i>	\$ 5,855,611	\$ 6,145,458	\$ 3,240,208	\$ 6,617,350	\$ 7,083,000	\$ 7,334,000	\$ 251,000
<i>FIRE DEPARTMENT</i>	\$ 3,206,216	\$ 3,435,838	\$ 1,733,379	\$ 3,457,835	\$ 3,819,000	\$ 4,011,000	\$ 192,000
<i>BUILDING INSPECTION</i>	\$ 559,189	\$ 587,725	\$ 292,941	\$ 622,020	\$ 653,000	\$ 645,000	\$ (8,000)
<i>FLEET MAINTENANCE</i>	\$ 235,484	\$ 232,319	\$ 123,481	\$ 260,965	\$ 279,000	\$ 299,000	\$ 20,000
<i>PUBLIC WORKS</i>	\$ 636,685	\$ 700,416	\$ 375,786	\$ 878,236	\$ 923,000	\$ 797,000	\$ (126,000)
<i>PARKS</i>	\$ 886,040	\$ 950,258	\$ 514,973	\$ 919,328	\$ 965,000	\$ 1,037,000	\$ 72,000
<i>RECREATION</i>	\$ 659,628	\$ 688,826	\$ 369,264	\$ 709,417	\$ 732,000	\$ 735,000	\$ 3,000
<i>COMMUNITY EVENTS</i>	\$ 53,548	\$ 55,252	\$ 28,996	\$ 73,388	\$ 77,000	\$ 61,000	\$ (16,000)
<i>CEMETERY</i>	\$ 339,867	\$ 347,625	\$ 168,937	\$ 372,018	\$ 384,000	\$ 400,000	\$ 16,000
<b>General Fund Personnel Expenditures</b>	<b>\$ 15,275,333</b>	<b>\$ 16,050,951</b>	<b>\$ 8,419,764</b>	<b>\$ 16,997,909</b>	<b>\$ 18,309,000</b>	<b>\$ 18,619,000</b>	<b>\$ 310,000</b>

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Operating Expenditures</b>	Actual 2024	Actual 2025	YTD Actual		Budget 2026	Modified Budget	Budget Change from Prior Year
<i>CITY COUNCIL</i>	\$ 83,211	\$ 59,439	\$ 14,892	\$ 64,625	\$ 65,000	\$ 71,000	\$ 6,000
<i>CITY MANAGER</i>	\$ 13,922	\$ 7,749	\$ 9,509	\$ 18,625	\$ 21,000	\$ 16,500	\$ (4,500)
<i>ADMINISTRATIVE SERVICES</i>	\$ 179,799	\$ 208,494	\$ 162,505	\$ 220,500	\$ 224,000	\$ 230,000	\$ 6,000
<i>INFORMATION SYSTEMS</i>	\$ 285,435	\$ 366,926	\$ 180,012	\$ 329,200	\$ 367,000	\$ 406,000	\$ 39,000
<i>LEGAL SERVICES</i>	\$ 46,014	\$ 47,760	\$ 24,967	\$ 46,500	\$ 60,000	\$ 62,000	\$ 2,000
<i>GENERAL GOVERNMENT BUILDINGS</i>	\$ 164,379	\$ 190,228	\$ 77,222	\$ 195,800	\$ 198,000	\$ 201,000	\$ 3,000
<i>ELECTIONS</i>	\$ 12,889	\$ -	\$ 47,226	\$ -	\$ 35,000	\$ -	\$ (35,000)
<i>PLANNING &amp; ZONING</i>	\$ 55,436	\$ 31,308	\$ 55,857	\$ 70,100	\$ 91,000	\$ 77,000	\$ (14,000)
<i>POLICE DEPARTMENT</i>	\$ 663,081	\$ 840,407	\$ 567,804	\$ 787,031	\$ 798,000	\$ 855,000	\$ 57,000
<i>FIRE DEPARTMENT</i>	\$ 708,371	\$ 1,009,296	\$ 379,821	\$ 748,000	\$ 813,000	\$ 1,030,000	\$ 217,000
<i>BUILDING INSPECTION</i>	\$ 42,838	\$ 49,832	\$ 27,859	\$ 90,500	\$ 91,000	\$ 91,000	\$ -
<i>FLEET MAINTENANCE</i>	\$ 88,757	\$ 95,768	\$ 43,235	\$ 93,850	\$ 99,000	\$ 106,000	\$ 7,000
<i>PUBLIC WORKS</i>	\$ 439,871	\$ 384,085	\$ 147,522	\$ 399,700	\$ 467,000	\$ 11,500	\$ (455,500)
<i>PARKS</i>	\$ 361,872	\$ 418,722	\$ 159,483	\$ 410,000	\$ 471,000	\$ 511,000	\$ 40,000
<i>RECREATION</i>	\$ 544,860	\$ 515,748	\$ 243,645	\$ 523,240	\$ 536,000	\$ 554,000	\$ 18,000
<i>COMMUNITY EVENTS</i>	\$ 160,246	\$ 111,101	\$ 86,038	\$ 2,400	\$ 142,000	\$ 151,000	\$ 9,000
<i>CEMETERY</i>	\$ 93,961	\$ 100,823	\$ 38,774	\$ 123,950	\$ 130,000	\$ 144,000	\$ 14,000
<i>NON DEPARTMENTAL</i>	\$ 710,000	\$ 711,786	\$ -	\$ -	\$ 719,000	\$ -	\$ (719,000)
<b>Operating Expenditures</b>	\$ 4,654,940	\$ 5,149,472	\$ 2,266,370	\$ 4,124,021	\$ 5,327,000	\$ 4,517,000	\$ (810,000)

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Capital Expenditures</b>	Actual 2024	Actual 2025	YTD Actual		Budget 2026	Modified Budget	Budget Change from Prior Year
<i>CITY COUNCIL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>CITY MANAGER</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ADMINISTRATIVE SERVICES</i>	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ (6,000)
<i>INFORMATION SYSTEMS</i>	\$ 67,799	\$ 27,275	\$ -	\$ 112,000	\$ 112,000	\$ 330,000	\$ 218,000
<i>LEGAL SERVICES</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GENERAL GOVERNMENT BUILDINGS</i>	\$ 38,348	\$ 22,663	\$ 9,506	\$ 8,000	\$ 14,000	\$ 60,000	\$ 46,000
<i>ELECTIONS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>PLANNING &amp; ZONING</i>	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
<i>POLICE DEPARTMENT</i>	\$ 308,605	\$ 338,315	\$ 292,992	\$ 376,500	\$ 293,000	\$ 586,000	\$ 293,000
<i>FIRE DEPARTMENT</i>	\$ 257,165	\$ 37,290	\$ -	\$ 200,000	\$ 44,000	\$ -	\$ (44,000)
<i>BUILDING INSPECTION</i>	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
<i>FLEET MAINTENANCE</i>	\$ 560,879	\$ 470,455	\$ 166,699	\$ 447,400	\$ 564,000	\$ 499,000	\$ (65,000)
<i>PUBLIC WORKS</i>	\$ 148,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>PARKS</i>	\$ 55,209	\$ 578,242	\$ 81,303	\$ 446,000	\$ 246,000	\$ 112,000	\$ (134,000)
<i>RECREATION</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>COMMUNITY EVENTS</i>	\$ -	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ -
<i>CEMETERY</i>	\$ 20,122	\$ -	\$ 68,066	\$ -	\$ 286,000	\$ 5,000	\$ (281,000)
General Fund Capital Expenditures	\$ 1,456,936	\$ 1,474,240	\$ 618,610	\$ 1,601,900	\$ 1,565,000	\$ 1,592,000	\$ 27,000

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Combined Expenditures</b>	Actual 2024	Actual 2025	YTD Actual	Budget 2025	Budget 2026	Modified Budget	Budget Change from Prior Year
<i>CITY COUNCIL</i>	\$ 177,661	\$ 176,056	\$ 74,719	\$ 175,135	\$ 187,000	\$ 200,000	\$ 13,000
<i>CITY MANAGER</i>	\$ 252,383	\$ 268,933	\$ 150,725	\$ 269,498	\$ 291,000	\$ 293,500	\$ 2,500
<i>ADMINISTRATIVE SERVICES</i>	\$ 1,228,575	\$ 1,276,933	\$ 712,747	\$ 1,385,217	\$ 1,455,000	\$ 1,201,000	\$ (254,000)
<i>INFORMATION SYSTEMS</i>	\$ 918,947	\$ 993,875	\$ 496,828	\$ 1,047,944	\$ 1,112,000	\$ 1,410,000	\$ 298,000
<i>LEGAL SERVICES</i>	\$ 365,583	\$ 417,265	\$ 267,133	\$ 430,344	\$ 602,000	\$ 669,000	\$ 67,000
<i>GENERAL GOVERNMENT BUILDINGS</i>	\$ 269,522	\$ 282,392	\$ 123,120	\$ 273,174	\$ 284,000	\$ 338,000	\$ 54,000
<i>ELECTIONS</i>	\$ 12,889	\$ -	\$ 47,226	\$ -	\$ 35,000	\$ -	\$ (35,000)
<i>PLANNING &amp; ZONING</i>	\$ 564,738	\$ 453,622	\$ 280,997	\$ 580,388	\$ 621,000	\$ 642,000	\$ 21,000
<i>POLICE DEPARTMENT</i>	\$ 6,827,297	\$ 7,324,180	\$ 4,101,003	\$ 7,780,881	\$ 8,174,000	\$ 8,775,000	\$ 601,000
<i>FIRE DEPARTMENT</i>	\$ 4,171,751	\$ 4,482,424	\$ 2,113,200	\$ 4,405,835	\$ 4,676,000	\$ 5,041,000	\$ 365,000
<i>BUILDING INSPECTION</i>	\$ 602,027	\$ 637,557	\$ 320,800	\$ 715,520	\$ 744,000	\$ 736,000	\$ (8,000)
<i>FLEET MAINTENANCE</i>	\$ 885,120	\$ 798,542	\$ 333,415	\$ 802,215	\$ 942,000	\$ 904,000	\$ (38,000)
<i>PUBLIC WORKS</i>	\$ 1,225,365	\$ 1,084,501	\$ 523,308	\$ 1,277,936	\$ 1,390,000	\$ 808,500	\$ (581,500)
<i>PARKS</i>	\$ 1,303,120	\$ 1,947,222	\$ 755,759	\$ 1,775,328	\$ 1,682,000	\$ 1,660,000	\$ (22,000)
<i>RECREATION</i>	\$ 1,204,489	\$ 1,204,574	\$ 612,909	\$ 1,232,657	\$ 1,268,000	\$ 1,289,000	\$ 21,000
<i>COMMUNITY EVENTS</i>	\$ 213,794	\$ 166,353	\$ 115,078	\$ 215,388	\$ 219,000	\$ 212,000	\$ (7,000)
<i>CEMETERY</i>	\$ 453,950	\$ 448,448	\$ 275,777	\$ 495,968	\$ 800,000	\$ 549,000	\$ (251,000)
<i>NON DEPARTMENTAL</i>	\$ 710,000	\$ 711,786	\$ -	\$ 717,000	\$ 719,000	\$ -	\$ (719,000)
<i>TRANSFERS</i>	\$ 754,259	\$ 614,735	\$ -	\$ 522,159	\$ 900,000	\$ 887,918	\$ (12,082)
<b>General Fund Combined Expenditures</b>	<b>\$ 22,141,468</b>	<b>\$ 23,289,398</b>	<b>\$ 11,304,744</b>	<b>\$ 24,102,589</b>	<b>\$ 26,101,000</b>	<b>\$ 25,615,918</b>	<b>\$ (485,082)</b>

<b>General Fund Revenues</b>	<b>\$ 22,699,076</b>	<b>\$ 23,125,339</b>	<b>\$ 11,911,946</b>	<b>\$ 24,102,589</b>	<b>\$ 25,151,100</b>	<b>\$ 25,052,050</b>	<b>\$ (99,050)</b>
<b>Budgeted Use of Fund Balance</b>					<b>\$ 949,900</b>	<b>\$ 563,868</b>	<b>\$ (386,032)</b>
<b>General Fund Expenditures</b>	<b>\$ 22,141,468</b>	<b>\$ 23,289,398</b>	<b>\$ 11,304,744</b>	<b>\$ 24,102,589</b>	<b>\$ 26,101,000</b>	<b>\$ 25,615,918</b>	<b>\$ (485,082)</b>
<b>Revenues Over Expenditures</b>	<b>\$ 557,607</b>	<b>\$ (164,059)</b>	<b>\$ 607,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Kaysville City Revenue and Expenditure Summary**  
**Road Special Revenue Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>INTERGOVERNMENTAL - CONNECTOR ROAD</i>	\$ 3,275,796	\$ 1,031,149	\$ 1,592,637	\$ -	\$ -	\$ -
<i>ROAD UTILITY FEE</i>	\$ 1,198,486	\$ 1,218,036	\$ 606,406	\$ 1,200,000	\$ 1,200,000	\$ -
<i>CLASS C ROAD</i>	\$ 1,499,142	\$ 1,738,879	\$ 911,551	\$ 1,500,000	\$ 1,500,000	\$ -
<i>PROP ONE GRANT - DAVIS COUNTY</i>	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ (3,000,000)
<i>LOCAL ACTIVE TRANSPORTATION</i>	\$ 724,835	\$ 743,704	\$ 390,529	\$ 725,000	\$ 725,000	\$ -
<i>PAY BACK AGREEMENTS</i>	\$ 87	\$ 9,564	\$ 7,055	\$ 40,000	\$ 40,000	\$ -
<i>INTEREST INCOME</i>	\$ 355,800	\$ 243,934	\$ 73,085	\$ 200,000	\$ 200,000	\$ -
<i>SALE OF ASSET</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>IMPACT FEES</i>	\$ 143,499	\$ 119,224	\$ 83,249	\$ 250,000	\$ -	\$ (250,000)
<i>TRANSFER FROM FUND 58</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>FUND BALANCE</i>	\$ -	\$ -	\$ -	\$ 537,000	\$ 3,737,100	\$ 3,200,100
<b>Total Revenues</b>	\$ 7,197,646	\$ 5,104,490	\$ 3,664,512	\$ 7,452,000	\$ 7,402,100	\$ (49,900)

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenditures</b>						
<i>PERSONNEL</i>	\$ 22,070	\$ 24,229	\$ 21,329	\$ -	\$ 25,000	\$ 25,000
<i>OPERATING</i>	\$ 1,014,812	\$ 697,111	\$ 193,009	\$ 856,000	\$ 1,249,100	\$ 393,100
<i>CAPITAL</i>	\$ 7,895,960	\$ 5,158,163	\$ 4,635,850	\$ 6,450,000	\$ 6,128,000	\$ (322,000)
<i>TRANSFERS AND FUND BALANCE</i>	\$ 101,000	\$ 101,000	\$ 50,500	\$ 101,000	\$ -	\$ (101,000)
<b>Total Expenditures</b>	\$ 9,033,842	\$ 5,980,503	\$ 4,900,689	\$ 7,407,000	\$ 7,402,100	\$ (4,900)

<b>TOTAL REVENUES OVER EXPENDITURES</b>	\$ (1,836,196)	\$ (876,013)	\$ (1,236,176)	\$ 45,000	\$ -	\$ (45,000)
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**Kaysville City Revenue and Expenditure Summary**  
**RAMP Special Revenue Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>RAMP TAXES</i>	\$ 554,949	\$ 575,055	\$ 317,547	\$ 540,000	\$ 568,000	\$ 28,000
<i>INTERGOVERNMENTAL</i>	\$ 387,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>INTEREST INCOME</i>	\$ 22,112	\$ 27,575	\$ 11,828	\$ -	\$ -	\$ -
<i>FUND BALANCE</i>	\$ -	\$ -	\$ -	\$ 112,000	\$ -	\$ (112,000)
<b>Total Revenues</b>	<b>\$ 964,061</b>	<b>\$ 602,630</b>	<b>\$ 329,375</b>	<b>\$ 652,000</b>	<b>\$ 568,000</b>	<b>\$ (84,000)</b>
<b>Expenditures</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OPERATING</i>	\$ 35,035	\$ 40,624	\$ 31,181	\$ 57,000	\$ 40,000	\$ (17,000)
<i>CAPITAL</i>	\$ 593,139	\$ 426,879	\$ 152,619	\$ 595,000	\$ 528,000	\$ (67,000)
<i>TRANSFERS AND FUND BALANCE</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 628,173</b>	<b>\$ 467,503</b>	<b>\$ 183,800</b>	<b>\$ 652,000</b>	<b>\$ 568,000</b>	<b>\$ (84,000)</b>
<b>TOTAL REVENUES OVER EXPENDITURES</b>	<b>\$ 335,887</b>	<b>\$ 135,127</b>	<b>\$ 145,576</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Kaysville City Revenue and Expenditure Summary**  
**Debt Service Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>TRANSFER FROM GENERAL FUND</i>	\$ 259,350	\$ 106,029	\$ -	\$ 484,000	\$ 384,918	\$ (99,082)
<i>TRANSFER FROM CAP PROJ-IMPACT</i>	\$ 207,000	\$ 207,049	\$ -	\$ -	\$ -	\$ -
<i>OTHER REVENUE</i>	\$ 57	\$ 543	\$ 1,019	\$ -	\$ 98,482	\$ 98,482
<b>Total Revenues</b>	\$ 466,407	\$ 313,621	\$ 1,019	\$ 484,000	\$ 483,400	\$ (600)

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenditures</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OPERATING</i>	\$ 1,500	\$ -	\$ -	\$ -	\$ 368,000	\$ 368,000
<i>AERIAL LIFT FIRE TRUCK DEBT SERVICE</i>	\$ 152,046	\$ 75,870	\$ -	\$ -	\$ -	\$ -
<i>AMBULANCE DEBT SERVICE</i>	\$ 83,700	\$ -	\$ -	\$ 85,800	\$ 85,200	\$ (600)
<i>PIONEER PARK DEBT SERVICE</i>	\$ 206,385	\$ 207,049	\$ -	\$ -	\$ -	\$ -
<i>WIDE AREA MOWER DEBT SERVICE</i>	\$ 20,308	\$ 30,159	\$ 30,159	\$ 30,200	\$ 30,200	\$ -
<b>Total Expenditures</b>	\$ 463,939	\$ 313,078	\$ 30,159	\$ 116,000	\$ 483,400	\$ 367,400

<b>TOTAL REVENUES OVER EXPENDITURES</b>	\$ 2,467	\$ 543	\$ (29,140)	\$ 368,000	\$ -	\$ (368,000)
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**Kaysville City Revenue and Expenditure Summary**  
**Capital Projects Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>GENERAL FUND TRANSFER</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>INTEREST INCOME</i>	\$ 128,238	\$ 86,140	\$ 35,192	\$ -	\$ 50,000	\$ 50,000
<i>INTERGOVERNMENTAL</i>	\$ -	\$ -	\$ -	\$ 630,000	\$ 630,000	\$ -
<i>IMPACT FEES</i>	\$ 270,925	\$ 337,673	\$ 226,647	\$ 125,000	\$ 425,000	\$ 300,000
<i>FUND BALANCE</i>	\$ -	\$ -	\$ -	\$ -	\$ 387,694	\$ 387,694
<b>Total Revenues</b>	\$ 399,163	\$ 423,813	\$ 261,839	\$ 755,000	\$ 1,492,694	\$ 737,694

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenditures</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OPERATING</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>CAPITAL - GENERAL GOVERNMENT</i>	\$ 19,910	\$ 57,786	\$ -	\$ -	\$ -	\$ -
<i>CAPITAL - PUBLIC WORKS</i>	\$ 647,987	\$ -	\$ -	\$ -	\$ -	\$ -
<i>CAPITAL - FIRE</i>	\$ 5,793	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
<i>CAPITAL - PARKS</i>	\$ 173,339	\$ 65,509	\$ -	\$ 755,000	\$ 1,105,000	\$ 350,000
<i>CAPITAL - RECREATION</i>	\$ 26,259	\$ -	\$ -	\$ -	\$ -	\$ -
<i>TRANSFER TO MBA Fund</i>	\$ 207,000	\$ 207,049	\$ -	\$ -	\$ 352,694	\$ 352,694
<b>Total Expenditures</b>	\$ 1,080,289	\$ 330,344	\$ -	\$ 755,000	\$ 1,492,694	\$ 737,694

<b>TOTAL REVENUES OVER EXPENDITURES</b>	\$ (681,126)	\$ 93,469	\$ 261,839	\$ -	\$ -	\$ -
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**Kaysville City Revenue and Expenditure Summary  
Cemetery Perpetual Care Fund - Modified Budget  
Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERPETUAL CARE FEES</i>	\$ 112,600	\$ 68,649	\$ 32,700	\$ 70,000	\$ 65,000	\$ (5,000)
<i>INTEREST EARNINGS</i>	\$ 93,017	\$ 77,705	\$ 27,351	\$ 50,000	\$ 50,000	\$ -
<i>FUND BALANCE - REV</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 205,617	\$ 146,354	\$ 60,051	\$ 120,000	\$ 115,000	\$ (5,000)

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenditures</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OPERATING</i>	\$ 11,850	\$ -	\$ -	\$ -	\$ -	\$ -
<i>CAPITAL</i>	\$ 609	\$ 534,719	\$ 25,000	\$ 25,000	\$ 30,000	\$ 5,000
<i>FUND BALANCE - EXP</i>	\$ -	\$ -	\$ -	\$ 95,000	\$ 85,000	\$ (10,000)
<b>Total Expenditures</b>	\$ 12,459	\$ 534,719	\$ 25,000	\$ 120,000	\$ 115,000	\$ (5,000)

<b>TOTAL REVENUES OVER EXPENDITURES</b>	\$ 193,159	\$ (388,365)	\$ 35,051	\$ -	\$ -	\$ -
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**Kaysville City Revenue and Expenditure Summary**  
**Library Endowment Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>SALE PROCEEDS ENDOWMENT</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>INTEREST EARNINGS</i>	\$ 22,859	\$ 20,978	\$ 7,981	\$ 20,000	\$ 20,000	\$ -
<i>UNRESTRICTED REVENUE</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 22,859	\$ 20,978	\$ 7,981	\$ 20,000	\$ 20,000	\$ -

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenditures</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OPERATING - DAVIS COUNTY LIBRARY</i>	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -
<i>CAPITAL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>FUND BALANCE - EXP</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -

<b>TOTAL REVENUES OVER EXPENDITURES</b>	\$ 22,859	\$ 20,978	\$ 7,981	\$ -	\$ -	\$ -
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**Kaysville City Revenue and Expense Summary**  
**Water Utility Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>WATER SALES</i>	\$ 3,548,892	\$ 3,660,214	\$ 2,189,339	\$ 4,206,000	\$ 5,048,000	\$ 842,000
<i>CONNECTION FEES</i>	\$ 19,929	\$ 26,244	\$ 15,055	\$ 20,000	\$ 20,000	\$ -
<i>OTHER REVENUES</i>	\$ 686,563	\$ 867,638	\$ 34,861	\$ 40,000	\$ 40,000	\$ -
<i>MISCELLANEOUS</i>	\$ 165,049	\$ 110,159	\$ 83,495	\$ 123,000	\$ 123,000	\$ -
<i>RETAINED EARNINGS - REV</i>	\$ -	\$ -	\$ -	\$ 2,268,000	\$ 549,000	\$ (1,719,000)
<b>Total Revenues</b>	<b>\$ 4,420,433</b>	<b>\$ 4,664,255</b>	<b>\$ 2,322,749</b>	<b>\$ 6,657,000</b>	<b>\$ 5,780,000</b>	<b>\$ (877,000)</b>

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenses</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERSONNEL</i>	\$ 1,220,072	\$ 1,341,975	\$ 813,822	\$ 1,522,000	\$ 1,650,000	\$ 128,000
<i>OPERATING</i>	\$ 2,221,544	\$ 2,574,997	\$ 1,168,761	\$ 1,680,000	\$ 1,846,000	\$ 166,000
<i>CAPITAL</i>	\$ -	\$ 667	\$ 1,054,334	\$ 3,026,000	\$ 1,815,000	\$ (1,211,000)
<i>TRANSFERS AND RETAINED EARNINGS</i>	\$ 629,422	\$ 733,064	\$ 214,500	\$ 429,000	\$ 469,000	\$ 40,000
<b>Total Expenses</b>	<b>\$ 4,071,038</b>	<b>\$ 4,650,703</b>	<b>\$ 3,251,416</b>	<b>\$ 6,657,000</b>	<b>\$ 5,780,000</b>	<b>\$ (877,000)</b>

<b>TOTAL REVENUES OVER EXPENSES</b>	<b>\$ 349,395</b>	<b>\$ 13,552</b>	<b>\$ (928,667)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**Kaysville City Revenue and Expense Summary**  
**Sewer Utility Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>TREATMENT CHARGES</i>	\$ 3,189,305	\$ 4,419,189	\$ 2,411,334	\$ 4,745,000	\$ 5,315,000	\$ 570,000
<i>OTHER REVENUES</i>	\$ 7,898	\$ 7,898	\$ -	\$ 5,000	\$ 5,000	\$ -
<i>MISCELLANEOUS</i>	\$ 41,933	\$ 36,889	\$ 15,399	\$ 20,000	\$ 35,000	\$ 15,000
<b>Total Revenues</b>	<b>\$ 3,239,136</b>	<b>\$ 4,463,976</b>	<b>\$ 2,426,733</b>	<b>\$ 4,770,000</b>	<b>\$ 5,355,000</b>	<b>\$ 585,000</b>

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenses</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERSONNEL</i>	\$ 4,741	\$ 21,743	\$ 17,253	\$ 23,000	\$ 25,000	\$ 2,000
<i>OPERATING</i>	\$ 21,357	\$ 30,695	\$ 15,669	\$ 21,000	\$ 140,000	\$ 119,000
<i>CAPITAL</i>	\$ 108,898	\$ 108,898	\$ 50,500	\$ 101,000	\$ -	\$ (101,000)
<i>PAYMENT TO SEWER DISTRICTS</i>	\$ 3,095,873	\$ 4,267,050	\$ 1,989,588	\$ 4,625,000	\$ 5,190,000	\$ 565,000
<b>Total Expenses</b>	<b>\$ 3,230,868</b>	<b>\$ 4,428,386</b>	<b>\$ 2,073,010</b>	<b>\$ 4,770,000</b>	<b>\$ 5,355,000</b>	<b>\$ 585,000</b>

<b>TOTAL REVENUES OVER EXPENSES</b>	<b>\$ 8,268</b>	<b>\$ 35,590</b>	<b>\$ 353,723</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**Kaysville City Revenue and Expense Summary**  
**Power Utility Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>ELECTRICITY SALES</i>	\$ 17,277,067	\$ 18,976,101	\$ 11,993,227	\$ 19,718,000	\$ 21,851,000	\$ 2,133,000
<i>ENERGY SALES AND USE TAX</i>	\$ 1,037,470	\$ 1,138,554	\$ 772,306	\$ 1,185,000	\$ 1,311,000	\$ 126,000
<i>IMPACT FEES</i>	\$ 280,432	\$ 323,504	\$ 292,035	\$ 1,500,000	\$ 140,000	\$ (1,360,000)
<i>EXTENSION FEES</i>	\$ 307,806	\$ 164,351	\$ 290,360	\$ 500,000	\$ 500,000	\$ -
<i>OTHER REVENUES</i>	\$ 525,406	\$ 526,463	\$ 62,673	\$ 240,000	\$ 240,000	\$ -
<i>MISCELLANEOUS</i>	\$ 512,435	\$ 407,958	\$ 174,672	\$ -	\$ -	\$ -
<i>RETAINED EARNINGS - REV</i>	\$ -	\$ -	\$ -	\$ 1,318,000	\$ 956,000	\$ (362,000)
<b>Total Revenues</b>	<b>\$ 19,940,616</b>	<b>\$ 21,536,931</b>	<b>\$ 13,585,272</b>	<b>\$ 24,461,000</b>	<b>\$ 24,998,000</b>	<b>\$ 537,000</b>

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenses</b>						
<i>PERSONNEL</i>	\$ 2,023,540	\$ 2,199,918	\$ 1,331,966	\$ 2,692,000	\$ 2,940,000	\$ 248,000
<i>OPERATING</i>	\$ 15,514,420	\$ 16,888,982	\$ 7,486,856	\$ 16,817,000	\$ 16,956,000	\$ 139,000
<i>CAPITAL</i>	\$ -	\$ 931	\$ 1,103,872	\$ 2,947,000	\$ 2,971,000	\$ 24,000
<i>TRANSFER TO GEN FUND - EUT</i>	\$ 1,037,470	\$ 1,130,804	\$ 772,306	\$ 1,185,000	\$ 1,311,000	\$ 126,000
<i>TRANSFERS AND RETAINED EARNINGS</i>	\$ 1,143,490	\$ 1,287,811	\$ 282,500	\$ 820,000	\$ 820,000	\$ -
<b>Total Expenses</b>	<b>\$ 19,718,920</b>	<b>\$ 21,508,446</b>	<b>\$ 10,977,501</b>	<b>\$ 24,461,000</b>	<b>\$ 24,998,000</b>	<b>\$ 537,000</b>

<b>TOTAL REVENUES OVER EXPENSES</b>	<b>\$ 221,696</b>	<b>\$ 28,485</b>	<b>\$ 2,607,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**Kaysville City Revenue and Expense Summary**  
**Pressure Irrigation Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>SERVICE FEES - UTILITY</i>	\$ 1,662,910	\$ 1,674,486	\$ 1,727,000	\$ 1,737,000	\$ 10,000
<i>INTEREST EARNINGS</i>	\$ 5,884	\$ 3,656	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,668,794</b>	<b>\$ 1,678,142</b>	<b>\$ 1,727,000</b>	<b>\$ 1,737,000</b>	<b>\$ 10,000</b>

	Actual	Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenses</b>	Actual	Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERSONNEL</i>	\$ 3,924	\$ 12,392	\$ 23,000	\$ 25,000	\$ 2,000
<i>OPERATING</i>	\$ 10,491	\$ 11,210	\$ 8,000	\$ 11,000	\$ 3,000
<i>CAPITAL</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>PAYMENTS TO DAVIS AND WEBER</i>	\$ 1,586,319	\$ 1,597,139	\$ 1,595,000	\$ 1,600,000	\$ 5,000
<i>ADMINISTRATIVE SERVICES</i>	\$ 101,000	\$ 101,000	\$ 101,000	\$ 101,000	\$ -
<b>Total Expenses</b>	<b>\$ 1,701,734</b>	<b>\$ 1,721,741</b>	<b>\$ 1,727,000</b>	<b>\$ 1,737,000</b>	<b>\$ 10,000</b>

<b>TOTAL REVENUES OVER EXPENSES</b>	<b>\$ (32,940)</b>	<b>\$ (43,599)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**Kaysville City Revenue and Expense Summary**  
**Sanitation Utility Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>SANITATION FEES</i>	\$ 1,797,446	\$ 2,005,961	\$ 2,200,000	\$ 2,398,000	\$ 198,000
<i>RECYCLE FEES</i>	\$ 794,124	\$ 817,917	\$ 840,000	\$ 891,000	\$ 51,000
<i>OTHER REVENUES</i>	\$ 8,267	\$ 8,267	\$ 12,000	\$ 12,000	\$ -
<i>MISCELLANEOUS REVENUE</i>	\$ 73,448	\$ 69,818	\$ 45,000	\$ 61,000	\$ 16,000
<i>RETAINED EARNINGS - REV</i>	\$ -	\$ -	\$ -	\$ 208,000	\$ 208,000
<b>Total Revenues</b>	<b>\$ 2,673,285</b>	<b>\$ 2,901,963</b>	<b>\$ 3,097,000</b>	<b>\$ 3,570,000</b>	<b>\$ 473,000</b>

	Actual	Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenses</b>					
<i>PERSONNEL</i>	\$ 30,987	\$ 33,974	\$ 45,000	\$ 18,000	\$ (27,000)
<i>OPERATING</i>	\$ 2,257,504	\$ 2,227,661	\$ 2,561,000	\$ 2,796,000	\$ 235,000
<i>CAPITAL</i>	\$ -	\$ -	\$ -	\$ 462,000	\$ 462,000
<i>TRANSFERS AND RETAINED EARNINGS</i>	\$ 249,231	\$ 293,264	\$ 491,000	\$ 294,000	\$ (197,000)
<b>Total Expenses</b>	<b>\$ 2,537,721</b>	<b>\$ 2,554,899</b>	<b>\$ 3,097,000</b>	<b>\$ 3,570,000</b>	<b>\$ 473,000</b>

<b>TOTAL REVENUES OVER EXPENSES</b>	<b>\$ 135,564</b>	<b>\$ 347,064</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**Kaysville City Revenue and Expense Summary**  
**Storm Water Utility Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>STORM WATER FEES</i>	\$ 1,253,315	\$ 1,271,300	\$ 1,504,000	\$ 1,905,000	\$ 401,000
<i>INTERGOVERNMENTAL - LID PROJECT</i>		\$ -	\$ -	\$ -	\$ -
<i>OTHER REVENUES</i>	\$ 380,877	\$ 747,566	\$ 25,000	\$ 25,000	\$ -
<i>MISCELLANEOUS</i>	\$ 69,869	\$ 51,204	\$ 45,000	\$ 45,000	\$ -
<i>RETAINED EARNINGS - REV</i>	\$ -	\$ -	\$ 252,000	\$ 92,555	\$ (159,445)
<b>Total Revenues</b>	<b>\$ 1,704,060</b>	<b>\$ 2,070,070</b>	<b>\$ 1,826,000</b>	<b>\$ 2,067,555</b>	<b>\$ 241,555</b>

	Actual	Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenses</b>					
<i>PERSONNEL</i>	\$ 729,049	\$ 719,988	\$ 778,000	\$ 874,000	\$ 96,000
<i>OPERATING</i>	\$ 938,855	\$ 905,217	\$ 468,000	\$ 544,000	\$ 76,000
<i>CAPITAL</i>	\$ -	\$ 667	\$ 321,000	\$ 390,555	\$ 69,555
<i>TRANSFERS AND RETAINED EARNINGS</i>	\$ 314,737	\$ 350,614	\$ 259,000	\$ 259,000	\$ -
<b>Total Expenses</b>	<b>\$ 1,982,642</b>	<b>\$ 1,976,486</b>	<b>\$ 1,826,000</b>	<b>\$ 2,067,555</b>	<b>\$ 241,555</b>

<b>TOTAL REVENUES OVER EXPENSES</b>	<b>\$ (278,581)</b>	<b>\$ 93,584</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
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## Capital Listing

	FY 2027	FY 2028	FY 2029	FY 2030
<b>Buildings</b>	1,174,000	21,867,000	1,119,500	1,093,500
<b>Capital Projects Fund</b>		2,500,000		
Underground Oil Tank Replacement				
New Power Only Facility (Alternative to new op center)				
Operation Center Improvements				
Library Building Renovation		2,500,000		
Ops Center Expansion				
<b>Debt Service Fund</b>	368,000	368,000	368,000	368,000
KJH Gymnasium	368,000	368,000	368,000	368,000
<b>General Fund - Fire</b>		18,250,000		
New Fire Station Design		750,000		
Build New Fire Station		16,000,000		
Current Fire Station Improvements (Alternative to new station)		1,500,000		
<b>General Fund - Gov. Buildings</b>	90,000	15,000	30,000	
HVAC Replacements/Upgrades	30,000	15,000	30,000	
Fire Department Stucco in Generator Area	60,000			
<b>General Fund - Parks</b>				
Restroom Doors and Locking Systems				
<b>General Fund - Police</b>		15,000		
Interview Room Sound Dampeners				
Garage/Shed				
Range Shed				
Bollards for police station				
Ancillary building epoxy		15,000		
<b>MBA Fund</b>	716,000	719,000	721,500	725,500
Police Station	379,000	382,000	384,500	388,500
City Hall	337,000	337,000	337,000	337,000
<b>Water Fund</b>				
Bulk Water Loading Station				
Salt Shed Roll Up Doors				
Chlorinator Buildings				
Lower Pasture Pump House				
<b>Grand Total</b>	<b>1,174,000</b>	<b>21,867,000</b>	<b>1,119,500</b>	<b>1,093,500</b>

## Capital Listing

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Equipment</b>	<b>1,001,200</b>	<b>617,200</b>	<b>330,200</b>	<b>249,220</b>	<b>169,960</b>
General Fund - Administration					
Copy Machine (carry over from FY25)					
General Fund - Building Inspection					
Copy Machine					
General Fund - Cemetery	5,000	18,000	18,000	18,000	18,000
Rider Mower (8yr replacement cycle)		18,000	18,000	18,000	18,000
Stand on Leaf Blower					
Cremation Garden stone removing equipment	5,000				
General Fund - Fire				110,000	55,000
Lucas Device (Full Arrest)					
Lifepak 15 - 10 year life				110,000	55,000
General Fund - Fleet					
Polartech dual AC testing Machine					
General Fund - Gov. Buildings	30,000	35,000			
Floor Cleaning Equipment		10,000			
Scissor lift		25,000			
FD Stucco East Side	30,000				
General Fund - Info Systems	301,000	112,000	112,000	76,220	41,960
Network Switch Replacement	105,000	30,000	45,000	40,000	30,000
UPS Battery Backup for Police	10,000	22,000	14,960	11,220	11,960
Server Replacement	45,000		60,000		
SAN Expansion Unit					
KVM					
Computer Replacement Program		60,000	(7,960)		
FireWall					
City Hall AV Renovation	115,000				
Camera Replacement				25,000	
Fuelmaster software upgrade	26,000				
General Fund - Parks	82,000	52,000	10,000		10,000
Snow Removal Equipment					
Utility Cart (replacement)	16,000	16,000	10,000		10,000
Turf Tractor (replacement)					
Stand on Leaf Blower					
Mow Crew Trailer					
Turf renovation machine		19,000			
Stump Grinder attachment					
Ventric w/brush mower	45,000				
Toro Stand on Sprayer	21,000				
Toro Riding Mower		17,000			
General Fund - Planning & Zoning					
Copy Machine					
General Fund - Police	126,000	120,000	160,000	45,000	45,000
In-car and body camera system (Liquor Funds)	93,000	93,000	93,000		
Copy Machine			7,000		
Standing/Lift Desks					
VR Training System					
Gym Equipment Replacement			15,000		
Taser replacement		27,000	45,000	45,000	45,000
Enclosed Trailer					
New Rifles and Suppressors					
Drone	20,000				
Pole Camera					
Biometric fingerprint scanners	13,000				
General Fund - Public Works					
Mini Excavator (Cost after trade-in value)					
Orange Sander					
Power Fund		250,000			
Overhead wire tensioner and puller/ Equipment		250,000			
Pump Trailer - Split with Water - carryover FY25					
Water Fund	21,000				
Two Data Collectors					
Sampling Stations					
Pump Trailer - Split with Power					
Hydraulic Tools and kit for hydrant repairs	21,000				
Sanitation Fund	406,000				
Sweeper	406,000				
<b>Grand Total</b>	<b>1,001,200</b>	<b>617,200</b>	<b>330,200</b>	<b>249,220</b>	<b>169,960</b>

## Capital Listing

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Improvements</b>	<b>2,304,758</b>	<b>6,612,258</b>	<b>1,818,758</b>	<b>1,113,062</b>	<b>1,463,062</b>
<b>Capital Projects Fund</b>	<b>1,140,000</b>	<b>4,150,000</b>	<b>300,000</b>		
Trappers Field Design and Development		3,800,000			
Operation Center Asphalt Re-surface		150,000	150,000		
Quail Crossing Park Enhancements	125,000				
New Trash Receptacles & Benches In All Parks	50,000				
Amphitheatre Feasibility					
City Hall Audio Improvements					
West Davis Corridor Trail Enhancements (UDOT Funding)	630,000				
Ops Center Fuel Island Relocate					
Skate Park	300,000	200,000	150,000		
Landon Group PR Services - Fire Station	35,000				
<b>Cemetery Perpetual Fund</b>	<b>30,000</b>				<b>500,000</b>
Replacement of Old sections irrigation system					
Reburbish Cemetery Fence	30,000				
Future Cemetery Property					500,000
<b>Debt Service Fund</b>					
Pioneer Park					
<b>General Fund - Cemetery</b>		<b>250,000</b>	<b>250,000</b>		
Cremation Garden Phase 1-4		250,000	250,000		
<b>General Fund - Fire</b>		<b>240,000</b>			
Station Alerting System new fire station		200,000			
Redo Bay floors		40,000			
<b>General Fund - Parks</b>		<b>758,000</b>	<b>795,000</b>	<b>650,000</b>	<b>500,000</b>
Wilderness Park Trail Improvements			20,000		
Angel Street Soccer Complex Playgrounds					
Re-surface Pickleball/Tennis Courts					
Barnes Tower Concrete/Bleacher Upgrades		200,000	100,000		
Hess Farm Park Playgound		200,000			
Heritage Park Playground		300,000	175,000		
Gailey Park Playground				150,000	
Openshaw Property Development			500,000	500,000	500,000
Pioneer Park and Barnes Shingles		58,000			
<b>General Fund - Planning &amp; Zoning</b>		<b>368,000</b>			
Comprehensive Code Update		200,000			
Business License and P&Z Fee Study		18,000			
5-Year General Plan Update		150,000			
<b>General Fund - Police</b>	<b>201,000</b>	<b>22,500</b>			
Parking Lot Gate Replacements	45,000	22,500			
Electric Vehicle Charging Stalls					
EOC Rebuild	156,000				
<b>Power Fund</b>	<b>455,817</b>	<b>205,817</b>	<b>205,817</b>	<b>185,628</b>	<b>185,628</b>
Ops Center Expansion	205,817	205,817	205,817	185,628	185,628
Concrete Fence around Burton Lane Substation with controlled gate	250,000				
<b>RAMP Fund</b>	<b>160,000</b>	<b>350,000</b>			
Rail Trail Head Restroom and Parking					
Digital Sign Barnes Park					
Park Lighting Upgrades to LED					
Improvements TBD		300,000			
Barnes Restroom update					
Skatepark Phase 1	160,000				
Ponds Park re-locate baseball field #2		50,000			
<b>RDA Fund</b>					
Downtown - Main Street Improvements					
<b>Road Fund</b>	<b>123,000</b>	<b>123,000</b>	<b>123,000</b>	<b>92,145</b>	<b>92,145</b>
Rail Trail Asphalt Re-surface					
Ops Center Expansion	123,000	123,000	123,000	92,145	92,145
<b>Storm Water Fund</b>	<b>89,555</b>	<b>89,555</b>	<b>89,555</b>	<b>69,336</b>	<b>69,336</b>
Ops Center Expansion	89,555	89,555	89,555	69,336	69,336
<b>Water Fund</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>80,756</b>	<b>80,756</b>
Ops Center Expansion	-	-	-	80,756	80,756
Flow Meters/MH Inj. Sites	50,000				
<b>Sanitation Fund</b>	<b>55,386</b>	<b>55,386</b>	<b>55,386</b>	<b>35,197</b>	<b>35,197</b>
Ops Center Expansion	55,386	55,386	55,386	35,197	35,197
<b>Grand Total</b>	<b>2,304,758</b>	<b>6,612,258</b>	<b>1,818,758</b>	<b>1,113,062</b>	<b>1,463,062</b>

## Capital Listing

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Infrastructure</b>	<b>8,830,000</b>	<b>9,344,657</b>	<b>11,263,587</b>	<b>10,216,104</b>	<b>5,977,818</b>
<b>Power Fund</b>	<b>1,565,000</b>	<b>1,898,000</b>	<b>1,554,549</b>	<b>3,080,000</b>	<b>500,000</b>
New Line Construction	500,000	500,000	500,000	500,000	500,000
System - Rebuild of King Clarion, Failed Pole Replacement					
System - Boring - Direct Bury Outdated Wire	400,000	400,000			
System - Boring Conduit Rebuild 2400 Volt System					
System - Battery Control House West Substation	250,000				
System - Reconductor Old Overhead Wire	250,000	250,000			
System - Generation Facility					
System - Main Substation Switches		150,000			
System - Transmission Loop 200 N				500,000	
Impact Fee Facilities Plan - 200 N. to Old Mill to Flint Upsize Wire Capacity	140,000				
Impact Fee Facilities Plan - 200 N. 600 W. Upsize Wire Capacity		22,000			
Impact Fee Facilities Plan - 200 N. Flint to West Sub Upsize Wire Capacity		226,000			
Impact Fee Facilities Plan - Angel St. Leola to Smith Upsize Wire Capacity		130,000			
Impact Fee Facilities Plan - East Substation to Fire Station Upsize Wire Cap.			271,549		
Impact Fee Facilities Plan - Fairfield Rd. to 400 East Upsize Wire Capacity		220,000			
Impact Fee Facilities Plan - Fairfield Rd. Upsize Wire Capacity					
Impact Fee Facilities Plan - Order East Substation (West Bay) Transformer				950,000	
Impact Fee Facilities Plan - Order West Substation Transformer			500,000		
Impact Fee Facilities Plan - Sunset Dr. Burton to Western Upsize Wire Cap.					
Impact Fee Facilities Plan - Upgrade East Sub. (West Bay) Accommodate Tr.				500,000	
Impact Fee Facilities Plan - Upgrade West Sub. To Accommodate Trans.				500,000	
Long Range Plan Study - West Substation Upsize Wire Capacity	25,000				
Long Range Plan Study - 900 E. to 500 E. Center Upsize Wire Capacity			130,000		
Long Range Plan Study - Main 300 W. to Mutton Hollow Upsize Wire Cap.			110,000		
Long Range Plan Study - Main Substation to Crestwood Upsize Wire Cap.				130,000	
Long Range Plan Study - Mutton Hollow to Stonne Ln. Upsize Wire Cap.			43,000		
<b>Road Fund</b>	<b>6,005,000</b>	<b>7,346,657</b>	<b>6,986,038</b>	<b>842,134</b>	<b>927,818</b>
200 N - Widen and Repave	5,700,000				
200 N - Repave between Angel and WDC					
Widen Crestwood		6,000,000	5,500,000		
Old Mill Ln - Repave		1,346,657			
Roueuhe Ln - Repave				842,134	
Western Dr - Repave					927,818
Shadowbrook Ln - Repave (Side Streets Included)			1,486,038		
Repave Kings Court Waterline Project	305,000				
<b>Storm Water Fund</b>	<b>60,000</b>	<b>100,000</b>	<b>1,623,000</b>		
Fox Pointe Detention - Modify Overflow Elevation		50,000			
Webb Ln - Land Drain		50,000			
50 W/Main - Storm Drain Upgrade			1,623,000		
(blank)	60,000				
Asphalt Curbing					
<b>Water Fund</b>	<b>1,200,000</b>		<b>1,100,000</b>	<b>6,293,970</b>	<b>4,550,000</b>
200 N - Waterline (Upper End)	680,000				
Crestwood - Waterline					1,250,000
Replace Transit Lines			500,000		
Kings Court and Bishop - Waterline	520,000				
770 N - Waterline					
Flint Meadow - Waterline				893,970	
Green Rd Water Tank			600,000	3,500,000	1,100,000
200 N					1,600,000
Crestwood Rd (500 E to Hwy 89)				1,900,000	600,000
<b>Grand Total</b>	<b>8,830,000</b>	<b>9,344,657</b>	<b>11,263,587</b>	<b>10,216,104</b>	<b>5,977,818</b>

## Capital Listing

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>Vehicles</b>	1,954,200	3,302,200	150,200		
Fire Rescue Truck - Lease Purchase					
General Fund - Fire		2,500,000			
Fire Truck		2,400,000			
Deputy Chief Vehicle		100,000			
General Fund - Fleet	499,000	100,000	65,000		
Parks and Recreation	110,000	70,000	65,000		
Public Works	377,000				
Public Works - Dump Truck Bed					
Community Development	3,000	30,000			
Fleet Service Truck	9,000				
Info Sys					
General Fund - Police	259,000	267,000			
Police Vehicles	259,000	267,000			
Power Fund	700,000	350,000			
Crew Trucks	250,000				
Derrick Truck	450,000				
Bucket Trucks		350,000			
Storm Water Fund	241,000				
Storm Water Fund	241,000				
Water Fund	170,000				
Water Fund	170,000				
Replace excavator flat bed					
Side by side with plow					
<b>Grand Total</b>	<b>1,954,200</b>	<b>3,302,200</b>	<b>150,200</b>		



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27
Actual	Actual	YTD - Actual	Budget	Modified Budget

TAXES						
10-31-100	CURRENT YEAR PROPERTY TAXES	5,577,517	5,675,321	4,088,870	7,451,200	5,682,081
10-31-200	PRIOR YEAR PROPERTY TAXES	138,675	115,685	-	150,000	150,000
<b>10-31-150</b>	<b>TRUTH IN TAXATION</b>					<b>802,910</b>
10-31-250	REGISTERED VEHICLES	349,350	337,538	-	370,000	370,000
10-31-300	SALES AND USE TAXES	7,893,697	8,117,530	4,204,581	8,253,500	8,412,659
10-31-310	PMT IN LIEU PROP TAX POWER	26,792	28,311	-	30,000	30,000
10-31-400	FRANCHISE & TELECOMMUNICATION	496,066	487,158	252,866	520,000	520,000
10-31-500	ENERGY SALES AND USE TAX	1,858,832	1,687,167	906,874	2,009,000	2,111,000
<b>Total Taxes</b>		<b>16,340,929</b>	<b>16,448,710</b>	<b>9,453,192</b>	<b>18,783,700</b>	<b>18,078,650</b>
		-	-	-		
LICENSES						
10-32-100	BUSINESS LICENSES	79,161	77,390	59,450	75,000	75,000
10-32-210	BUILDING PERMITS	318,102	388,248	246,945	400,000	400,000
10-32-341	BONDS-FORFEITURE	42,100	16,700	-	-	-
<b>Total Licenses</b>		<b>439,363</b>	<b>482,338</b>	<b>306,395</b>	<b>475,000</b>	<b>475,000</b>
		-	-	-		



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

6/30/2024 FY 24 Actual	6/30/2025 FY 25 Actual	12/31/2025 FY 26 YTD - Actual	6/30/2026 FY 26 Budget	6/30/2027 FY 27 Modified Budget
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INTERGOVERNMENTAL						
10-33-580	STATE LIQUOR FUND ALLOTMENT	26,279	31,108	-	28,000	28,000
10-33-586	VAWA GRANT - POLICE	41,124	40,030	19,562	45,000	45,000
10-33-587	VAWA GRANT - LEGAL	-	-	-	-	-
10-33-588	UVSP/CJVA GRANT - POLICE	-	66,252	30,570	75,000	75,000
10-33-596	FEMA REIMBURSEMENT	-	-	-	-	-
10-33-600	OTHER STATE AND LOCAL GRANTS	32,066	16,078	6,612	25,000	25,000
10-33-630	HOMELAND SECURITY GRANT - FIRE	33,261	-	-	-	-
10-33-631	FIRE PEER SUPPORT ALLOTMENT	-	139,020	-	-	-
10-33-635	WILDLAND FIRE REV	-	-	49,718	-	108,000
<b>Total Intergovernmental</b>		<b>132,730</b>	<b>292,488</b>	<b>106,462</b>	<b>173,000</b>	<b>281,000</b>



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27
Actual	Actual	YTD - Actual	Budget	Modified Budget

CHARGES FOR SERVICES						
10-34-130	ZONING ADMINISTRATION	5,709	13,025	8,037	20,000	20,000
10-34-135	PLAN CHECK FEES	103,025	111,131	76,233	145,000	145,000
10-34-138	BUILDING INSPECTION FINES	-	130	130	-	-
10-34-140	CONSTRUCTION INSPECTION	11,500	4,500	12,000	7,500	7,500
10-34-150	SALE OF MAPS AND PUBLICATIONS	-	-	-	-	-
10-34-200	AMBULANCE FEES	606,444	640,204	378,227	650,000	670,000
10-34-210	COMMUNITY CPR	-	-	1,050	-	1,500
10-34-220	FIRE PROTECTION	91,221	96,991	-	90,000	115,000
10-34-230	LAW ENFORCEMENT SERVICES	451,799	439,563	49,857	450,000	450,000
10-34-240	FIRE INSPECTION FEES	-	-	29,100	-	33,000
10-34-235	PARKING VIOLATIONS	3,010	682	-	3,000	3,000
10-34-300	EV CHARGING STATIONS	-	-	-	-	6,000
10-34-315	EXCAVATION PERMIT FEE	8,960	20,985	21,971	5,000	5,000
10-34-320	SUBDIVISION SIGNS	1,600	600	-	2,500	2,500
10-34-500	INFO SYSTEMS SERVICE CHARGE	470,000	470,000	235,000	470,000	470,000
10-34-525	ADMINISTRATIVE SERVICE CHARGE	1,115,000	1,115,000	557,500	1,115,000	1,115,000
10-34-550	FLEET MGMT SERVICE CHARGE	108,000	108,000	54,000	108,000	108,000
10-34-740	RECREATION REVENUE	671,989	668,811	238,252	650,600	675,000
10-34-741	RECREATION FACILITY RENTAL	46,628	44,016	30,217	45,000	45,000
10-34-742	BOWERY RESERVATION	16,645	25,573	7,293	18,000	25,000
10-34-746	RECREATION ALL STAR TOURNAMENT	14,752	14,279	11,295	12,700	12,700
10-34-750	RECREATION CONCESSION	8,542	30,673	16,028	20,000	28,000



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget
10-34-751	RECREATION FIELD SIGNS	11,170	6,605	2,670	6,000	6,000
10-34-810	CEMETERY LOT SALES	75,450	71,500	19,475	65,000	70,000
10-34-830	BURIAL FEES	175,150	202,400	95,500	160,000	160,000
10-34-900	MISCELLANEOUS CHARGES	3,361	423	1,934	2,500	2,500
<b>Total Charges for Services</b>		<b>3,999,956</b>	<b>4,085,091</b>	<b>1,845,768</b>	<b>4,045,800</b>	<b>4,175,700</b>
<b>FINES AND FORFEITURES</b>						
10-35-110	COURT FINES	161,015	178,925	68,731	185,000	185,000
10-35-120	KAYSVILLE YOUTH COURT	-	-	-	-	-
<b>Total Fines &amp; Forfeitures</b>		<b>161,015</b>	<b>178,925</b>	<b>68,731</b>	<b>185,000</b>	<b>185,000</b>
<b>COMMUNITY EVENTS</b>						
10-36-010	JULY 4TH BREAKFAST	8,668	5,779	2,349	7,500	7,000
10-36-012	JULY 4TH FESTIVAL	900	7,986	1,115	1,000	1,200
10-36-015	JULY 4TH PARADE ENTRY FEES	2,700	2,415	-	2,500	2,500
10-36-020	July 4 Donations (Star)	333	273	-	500	400
10-36-064	COMMUNITY THEATRE	2,480	2,812	7,481	-	-
10-36-068	DADDY/DAUGHTER DANCE	6,445	5,295	115	8,000	8,000
10-36-752	JULY 24TH BOWMANS BREAKFAST	114	3,040	3,563	2,600	2,600
10-36-950	DONATIONS- PARKS & REC	350	1,253	1,000	2,000	2,000
<b>Total Community Events</b>		<b>21,990</b>	<b>28,853</b>	<b>15,623</b>	<b>24,100</b>	<b>23,700</b>



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27
Actual	Actual	YTD - Actual	Budget	Modified Budget

MISCELLANEOUS						
10-38-100	INTEREST EARNINGS	186,474	160,310	35,690	350,000	350,000
10-38-120	TRANSACTION SERVICE CHARGE	12,294	6,467	2,679	15,000	15,000
10-38-125	MORETON NET INVESTMENT RETURNS	624,298	640,696	-	520,000	520,000
10-38-150	INSURANCE DIVIDENDS & PREMIUMS	7,168	23,138	15,761	20,000	20,000
10-38-210	RENT & LEASES	30,223	27,249	13,134	24,000	24,000
10-38-250	NOTES ISSUED	-	-	-	-	-
10-38-400	SALE OF FIXED ASSETS	55,100	-	23,275	50,000	50,000
10-38-500	SALE OF MATERIAL AND SUPPLIES	5,687	7,964	3,868	-	-
10-38-525	SALE OF ASSETS - PROPERTY	-	-	-	-	-
10-38-550	SCRAP METAL SALES	4,295	30,565	11,176	-	-
10-38-600	SURPLUS PROPERTY SALES - TNT	44,244	53,930	6,992	50,000	50,000
10-38-860	DONATIONS - GENERAL FUND	-	1,000	30	-	281,000
10-38-900	SUNDRY REVENUES	74,259	15,038	3,169	20,000	20,000
10-38-920	FORFEITURE - DEVELOPMENT FEES	-	-	-	-	-
10-38-999	CREDIT CARD - ZERO	-	-	-	-	-
<b>Total Miscellaneous</b>		<b>1,044,044</b>	<b>966,357</b>	<b>115,775</b>	<b>1,049,000</b>	<b>1,330,000</b>
		-	-	-		



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

6/30/2024 FY 24 Actual	6/30/2025 FY 25 Actual	12/31/2025 FY 26 YTD - Actual	6/30/2026 FY 26 Budget	6/30/2027 FY 27 Modified Budget
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TRANSFERS - RESERVES - CONTRIBUTIONS						
10-39-210	TRANSFER CEMETERY PERPETUAL	-	-	-	-	-
10-39-880	NONRECIP UTILITY TRANSFER IN	494,909	508,705	-	415,500	503,000
10-39-970	FUND BALANCE - OPERATIONAL	-	-	-	-	-
10-39-991	FUND BALANCE - CAPITAL	-	-	-	949,900	563,868
Total Transfers- Reserves- Contributions		494,909	508,705	-	1,365,400	1,066,868
		-	133,079	-		
TOTAL REVENUE w/ TAX INCREASE		22,634,936	22,991,467	11,911,946	26,101,000	25,615,918



**Budget Worksheet  
Fiscal Year 2027  
CITY COUNCIL**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>PERSONNEL</b>								
10-41-110	SALARIES - MAYOR AND COUNCIL	75,056	93,676	47,624	95,000	100,000	100,000	
10-41-130	EMPLOYEE BENEFITS	19,393	22,941	12,203	27,000	29,000	29,000	
<b>TOTAL PERSONNEL</b>		<b>94,449</b>	<b>116,617</b>	<b>59,827</b>	<b>122,000</b>	<b>129,000</b>	<b>129,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
10-41-210	BOOKS, SUB., MEMBERSHIPS	4,362	400	4,309	400	4,400	4,400	
10-41-230	TRAVEL	8,902	3,561	-	12,000	9,600	9,600	
10-41-240	OFFICE SUPPLIES AND EXPENSE	2,527	1,594	124	600	5,000	5,000	
10-41-280	TELEPHONE	1,426	1,214	583	2,500	2,500	2,500	
10-41-310	PROFESSIONAL & TECHNICAL	-	-	63	-	-	-	
10-41-330	EDUCATION AND TRAINING	6,109	10,455	2,275	11,500	11,500	11,500	
10-41-470	ASSOCIATIONS	52,067	24,685	-	25,500	25,500	25,500	
10-41-480	SPECIAL SUPPLIES	4,603	13,969	3,551	8,500	8,500	8,500	
10-41-490	CHAMBER	1,000	1,000	1,000	1,000	1,000	1,000	
10-41-510	INSURANCE	2,216	2,561	2,988	3,000	3,000	3,000	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>83,211</b>	<b>59,439</b>	<b>14,892</b>	<b>65,000</b>	<b>71,000</b>	<b>71,000</b>	<b>-</b>
<b>TOTAL CITY COUNCIL</b>		<b>177,661</b>	<b>176,056</b>	<b>74,719</b>	<b>187,000</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
CITY MANAGER**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

PERSONNEL							
10-43-110	SALARIES AND WAGES	172,322	191,076	103,539	192,000	203,000	203,000
10-43-130	EMPLOYEE BENEFITS	66,139	70,108	37,677	78,000	74,000	74,000
TOTAL PERSONNEL		238,461	261,184	141,216	270,000	277,000	277,000

OPERATIONS & MAINTENANCE							
10-43-210	BOOKS, SUB., AND MEMBERSHIPS	1,104	-	1,332	1,400	1,400	1,400
10-43-230	TRAVEL	2,558	481	440	5,500	5,500	-
10-43-240	OFFICE SUPPLIES AND EXPENSE	423	-	-	250	250	250
10-43-250	EQUIP. SUPPLIES AND MNT.	-	325	-	1,750	1,750	1,750
10-43-280	TELEPHONE	1,511	1,542	1,342	1,600	2,600	2,600
10-43-310	PROFESSIONAL AND TECHNICAL	-	-	-	-	-	-
10-43-330	EDUCATION AND TRAINING	5,743	1,490	1,982	6,500	6,500	6,500
10-43-480	SPECIAL DEPARTMENT SUPPLIES	367	1,350	1,424	1,000	1,000	1,000
10-43-510	INSURANCE AND SURETY BONDS	2,216	2,561	2,988	3,000	3,000	3,000
TOTAL OPERATIONS & MAINTENANCE		13,922	7,749	9,509	21,000	22,000	16,500

CAPITAL EQUIPMENT & PROJECTS							
10-43-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
TOTAL CAPITAL EQUIPMENT & PROJECTS		-	-	-	-	-	-

TOTAL CITY MANAGER		252,383	268,933	150,725	291,000	299,000	293,500
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**Budget Worksheet**  
**Fiscal Year 2027**  
**ADMINISTRATIVE**  
**SERVICES**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>PERSONNEL</b>								
10-45-110	SALARIES AND WAGES	698,904	743,565	381,010	764,000	685,000	622,000	
10-45-120	WAGES - PART TIME	1,134	-	-	10,000	30,000	30,000	
10-45-130	EMPLOYEE BENEFITS	338,208	315,394	162,746	439,000	322,000	314,000	
10-45-145	SAFETY INCENTIVE ALLOWANCE	255	635	-	1,800	2,000		
10-45-150	EMPL APPRECIATION ALLOWANCE	10,276	8,845	6,487	10,200	7,000	5,000	
<b>TOTAL PERSONNEL</b>		<b>1,048,776</b>	<b>1,068,439</b>	<b>550,242</b>	<b>1,225,000</b>	<b>1,046,000</b>	<b>971,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
10-45-210	BOOKS, SUB. AND MEMBERSHIPS	4,235	7,224	1,543	5,000	5,000	5,000	
10-45-220	PUBLIC NOTICES	513	-	138	2,000	2,000	2,000	
10-45-230	TRAVEL	6,478	2,600	2,017	5,000	5,000	5,000	
10-45-240	OFFICE SUPPLIES AND EXPENSE	57,187	61,025	34,519	50,000	50,000	50,000	
10-45-250	EQUIPMENT SUPPLIES, EXPENSE	35,766	32,012	16,949	48,000	48,000	48,000	
10-45-280	TELEPHONE	10,892	7,834	4,347	6,000	8,500	8,500	
10-45-310	PROFESSIONAL TECHNICAL	28,019	33,847	35,579	35,000	35,000	35,000	
10-45-330	EDUCATION AND TRAINING	4,053	4,292	1,768	12,000	12,000	12,000	
10-45-460	CITY NEWS LETTER	(1,200)	-	-	-	-	-	
10-45-480	SPECIAL SUPPLIES	(10,470)	13,557	14,808	12,000	12,000	12,000	
10-45-510	INSURANCE / BONDS	8,914	10,245	10,457	10,500	11,500	11,500	
10-45-520	COLLECTION COSTS	-	-	-	-	-	-	
10-45-620	CIVIC CLERK MINUTES MANAGEMENT	11,193	13,208	13,868	13,500	14,000	14,000	
10-45-650	CASELLE SUPPORT & CLARITY UPGR	24,217	22,650	26,512	25,000	27,000	27,000	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>179,799</b>	<b>208,494</b>	<b>162,505</b>	<b>224,000</b>	<b>230,000</b>	<b>230,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
ADMINISTRATIVE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
10-45-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	6,000			
10-45-850	CARES ACT - ADMIN	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		-	-	-	6,000	-	-	-
<b>TOTAL ADMINISTRATIVE SERVICES</b>		<b>1,228,575</b>	<b>1,276,933</b>	<b>712,747</b>	<b>1,455,000</b>	<b>1,276,000</b>	<b>1,201,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
INFORMATION SYSTEMS**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>PERSONNEL</b>								
10-47-110	SALARIES AND WAGES	366,119	381,377	195,590	395,000	436,000	438,000	
10-47-120	WAGES - PART TIME	15,590	18,328	13,650	26,000	31,000	31,000	
10-47-130	EMPLOYEE BENEFITS	184,005	199,969	106,834	212,000	201,000	202,000	
10-47-150	EMPL APPRECIATION ALLOWANCE	-	-	743	-	4,000	3,000	
<b>TOTAL PERSONNEL</b>		<b>565,714</b>	<b>599,674</b>	<b>316,074</b>	<b>633,000</b>	<b>672,000</b>	<b>674,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
10-47-210	BOOKS, SUB., MEMBERSHIPS	-	-	-	500	500	500	
10-47-230	TRAVEL	4,572	1,570	2,270	2,500	4,500	4,500	
10-47-240	OFFICE SUPPLIES AND EXPENSE	3,130	2,568	2,598	3,000	3,200	3,200	
10-47-250	EQUIP. SUPPLIES AND MNT.	5,696	6,383	3,134	4,000	6,000	6,000	
10-47-251	COMPUTER EQUIPMENT	84,912	118,066	762	66,500	67,000	67,000	
10-47-280	TELEPHONE	10,284	7,956	4,716	4,500	24,800	24,800	
10-47-310	PROFESSIONAL & TECHNICAL	26,876	17,775	4,163	12,000	12,000	12,000	
10-47-330	EDUCATION AND TRAINING	4,520	2,751	975	12,000	10,000	10,000	
10-47-480	SPECIAL SUPPLIES	1,429	1,290	207	13,500	13,500	13,500	
10-47-484	CITY-WIDE SOFTWARE					17,000	17,000	
10-47-485	GIS SOFTWARE	14,516	14,461	3,500	19,000	19,000	19,000	
10-47-486	IS SOFTWARE	80,309	139,503	120,343	169,000	166,000	166,000	
10-47-487	HYLAND ONBASE	40,405	37,478	25,993	40,000	40,000	40,000	
10-47-488	WEBSITE UPDATE	-	5,000	-	10,000	10,000	10,000	
10-47-510	INSURANCE	3,377	5,366	3,984	4,000	5,000	5,000	
10-47-650	GIS AERIAL PHOTOGRAPHY	5,408	6,759	7,368	6,500	7,500	7,500	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>285,435</b>	<b>366,926</b>	<b>180,012</b>	<b>367,000</b>	<b>406,000</b>	<b>406,000</b>	<b>-</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
10-47-740	CAPITAL OUTLAY - EQUIPMENT	67,799	27,275	-	112,000	345,000	330,000	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>67,799</b>	<b>27,275</b>	<b>-</b>	<b>112,000</b>	<b>345,000</b>	<b>330,000</b>	<b>-</b>
<b>TOTAL INFORMATION SYSTEMS</b>		<b>918,947</b>	<b>993,875</b>	<b>496,085</b>	<b>1,112,000</b>	<b>1,423,000</b>	<b>1,410,000</b>	<b>-</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**LEGAL**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>PERSONNEL</b>								
10-48-110	LEGAL WAGES	220,286	235,947	166,008	365,000	432,000	430,000	
10-48-120	WAGES-PART TIME	-	28,086	-	-	-	-	
10-48-130	LEGAL BENEFITS	98,928	104,627	75,356	175,000	176,000	175,000	
10-48-150	EMPL APPRECIATION ALLOWANCE	355	845	802	2,000	2,000	2,000	
<b>TOTAL PERSONNEL</b>		<b>319,569</b>	<b>369,505</b>	<b>242,165</b>	<b>542,000</b>	<b>610,000</b>	<b>607,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
10-48-210	BOOKS, SUBS & MEMBERSHIPS	6,551	7,072	4,754	12,000	12,000	12,000	
10-48-230	TRAVEL	2,988	1,899	5	6,000	6,000	6,000	
10-48-240	OFFICE AND SUPPLIES EXPENSE	3,460	3,475	3,523	7,000	7,000	7,000	
10-48-250	EQUIP. SUPPLIES AND MNT	-	325	-	1,000	1,000	1,000	
10-48-270	UTILITIES	-	-	-	-	-	-	
10-48-280	TELEPHONE	1,578	1,178	823	4,000	4,000	4,000	
10-48-310	PROFESSIONAL TECHNICAL	-	49	192	2,000	2,000	2,000	
10-48-315	OUTSIDE LEGAL SERVICES	12,707	15,613	3,000	10,000	10,000	10,000	
10-48-320	CLAIMS	-	-	-	-	-	-	
10-48-330	EDUCATION AND TRAINING	8,674	4,194	3,723	5,000	5,000	5,000	
10-48-340	PROSECUTION	10,000	12,846	7,880	11,000	13,000	13,000	
10-48-480	SPECIAL SUPPLIES	57	133	32	1,000	1,000	1,000	
10-48-510	INSURANCE	-	976	1,036	1,000	1,000	1,000	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>46,014</b>	<b>47,760</b>	<b>24,967</b>	<b>60,000</b>	<b>62,000</b>	<b>62,000</b>	<b>-</b>
<b>TOTAL LEGAL</b>		<b>365,583</b>	<b>417,265</b>	<b>267,133</b>	<b>602,000</b>	<b>672,000</b>	<b>669,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
GOV BUILDINGS**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>PERSONNEL</b>								
10-50-110	SALARIES AND WAGES	45,983	48,239	25,121	45,000	51,000	51,000	
10-50-120	WAGES - PART TIME	-	-	-	-	-	-	
10-50-130	EMPLOYEE BENEFITS	20,811	21,262	11,271	27,000	26,000	26,000	
<b>TOTAL PERSONNEL</b>		<b>66,794</b>	<b>69,501</b>	<b>36,392</b>	<b>72,000</b>	<b>77,000</b>	<b>77,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
10-50-210	BOOKS, SUB., AND MEMBERSHIPS	-	-	-	-	-	-	
10-50-240	OFFICE AND SUPPLIES EXPENSE	-	198	111	400	200	200	
10-50-250	EQUIP. SUPPLIES AND MNT.	1,397	4,589	935	4,000	4,000	4,000	
10-50-260	BLDGS. & GROUND SUP. & MNT.	27,596	26,369	11,654	30,000	30,000	30,000	
10-50-270	UTILITIES	8,434	5,195	1,894	9,000	9,000	9,000	
10-50-280	TELEPHONE	-	-	130	-	-	-	
10-50-310	PROFESSIONAL & TECHNICAL SERVI	34,344	50,103	18,191	38,000	40,000	40,000	
10-50-330	EDUCATION AND TRAINING	-	-	-	100	-	-	
10-50-480	SPECIAL BUILDING SUPPLIES	23,957	29,219	6,810	30,000	30,000	30,000	
10-50-510	INSURANCE	8,442	9,757	9,959	10,000	11,000	11,000	
10-50-560	EQUIPMENT RENTAL	-	-	-	-	-	-	
10-50-620	MISCELLANEOUS SERVICES	60,209	64,743	27,668	76,500	76,800	76,800	
10-50-660	PROJECTS - UNEXPECTED	-	-	-	-	-	-	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>164,379</b>	<b>190,173</b>	<b>77,352</b>	<b>198,000</b>	<b>201,000</b>	<b>201,000</b>	<b>-</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
10-50-720	CAPITAL OUTLAY - BUILDINGS	33,639	-	-	14,000	60,000	60,000	
10-50-730	CAPITAL OUTLAY - IMPROVEMENTS	-	22,663	5,000	-	-	-	
10-50-740	CAPITAL OUTLAY - EQUIPMENT	4,709	-	4,506	-	-	-	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>38,348</b>	<b>22,663</b>	<b>9,506</b>	<b>14,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>
<b>TOTAL GOV BUILDINGS</b>		<b>269,522</b>	<b>282,337</b>	<b>123,250</b>	<b>284,000</b>	<b>338,000</b>	<b>338,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
ELECTIONS**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>OPERATIONS &amp; MAINTENANCE</b>								
10-51-220	ELECTION NOTICES	-	-	-	-	-	-	-
10-51-480	SPECIAL SUPPLIES	12,889	-	47,226	35,000	-	-	-
10-51-620	MISCELLANEOUS SERVICES JUDGES	-	-	-	-	-	-	-
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>12,889</b>	<b>-</b>	<b>47,226</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ELECTIONS</b>		<b>12,889</b>	<b>-</b>	<b>47,226</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
PLANNING & ZONING**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>PERSONNEL</b>								
10-52-110	SALARIES AND WAGES	370,655	297,539	156,424	351,000	393,000	395,000	
10-52-120	WAGES - PART TIME	-	-	-	-	-	-	
10-52-130	EMPLOYEE BENEFITS	133,609	119,723	65,287	172,000	166,000	166,000	
10-52-145	SAFETY INCENTIVE ALLOWANCE	965	1,500	1,200	1,600	1,000		
10-52-150	EMPL APPRECIATION ALLOWANCE	4,073	3,552	2,229	5,400	5,000	4,000	
<b>TOTAL PERSONNEL</b>		<b>509,302</b>	<b>422,314</b>	<b>225,139</b>	<b>530,000</b>	<b>565,000</b>	<b>565,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
10-52-210	BOOKS, SUB., AND MEMBERSHIPS	1,645	864	1,254	7,500	7,500	3,500	
10-52-220	PUBLIC NOTICES	-	-	-	-	-	-	
10-52-230	TRAVEL	3,384	1,437	0	4,000	4,000	4,000	
10-52-235	PLANNING COMM. TRAVEL/TRAINING	5,020	3,465	1,350	8,000	8,000	8,000	
10-52-240	OFFICE SUPPLIES AND EXPENSE	2,908	4,100	2,998	4,500	4,500	4,500	
10-52-241	SOFTWARE CONTRACTS	8,100	8,121	8,506	8,100	8,100	8,100	
10-52-250	EQUIP. SUPPLIES AND MNT.	6,781	2,802	557	5,000	5,000	5,000	
10-52-280	TELEPHONE	3,671	3,221	2,137	6,000	6,000	6,000	
10-52-310	PROFESSIONAL & TECHNICAL	11,870	532	19,500	40,000	40,000	30,000	
10-52-320	PLAT RECORDING FEES	156	1,800	13,743	-	-	-	
10-52-330	EDUCATION AND TRAINING	7,620	1,465	1,835	3,000	3,000	3,000	
10-52-480	SPECIAL SUPPLIES	1,699	524	92	1,000	1,000	1,000	
10-52-510	INSURANCE	2,583	2,977	3,884	3,900	3,900	3,900	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>55,436</b>	<b>31,308</b>	<b>55,857</b>	<b>91,000</b>	<b>91,000</b>	<b>77,000</b>	<b>-</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
10-52-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANNING &amp; ZONING</b>		<b>564,738</b>	<b>453,622</b>	<b>280,997</b>	<b>621,000</b>	<b>656,000</b>	<b>642,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
POLICE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>PERSONNEL</b>								
10-54-110	SALARIES AND WAGES	3,556,609	3,747,509	1,999,308	4,020,000	4,207,000	4,236,000	
10-54-120	SALARIES AND WAGES - TEMP.	225,868	209,842	86,379	265,000	319,000	319,000	
10-54-130	EMPLOYEE BENEFITS	2,039,415	2,163,600	1,141,350	2,753,000	2,726,000	2,739,000	
10-54-140	OTHER BENEFITS	10,062	6,563	3,266	18,000	18,000	18,000	
10-54-145	SAFETY INCENTIVE ALLOWANCE	-	-	-	2,000	2,000		
10-54-150	EMPL APPRECIATION ALLOWANCE	23,656	17,944	9,904	25,000	25,000	22,000	
<b>TOTAL PERSONNEL</b>		<b>5,855,611</b>	<b>6,145,458</b>	<b>3,240,208</b>	<b>7,083,000</b>	<b>7,297,000</b>	<b>7,334,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
10-54-210	BOOKS, SUB., AND MEMBERSHIPS	5,230	6,061	3,717	7,500	7,500	7,500	
10-54-220	PUBLIC NOTICES	-	-	-	500	500	500	
10-54-230	TRAVEL	33,593	31,117	26,299	35,000	35,000	35,000	
10-54-240	OFFICE SUPPLIES AND EXPENSE	13,541	12,619	6,158	19,500	12,500	10,500	
10-54-250	EQUIP. SUPPLIES AND MNT.	158,201	167,946	45,548	125,000	125,000	125,000	
10-54-260	BLDGS. & GROUND SUP. & MNT.	28,488	28,139	14,020	33,000	33,000	33,000	
10-54-270	UTILITIES	11,716	7,691	2,050	11,000	11,000	11,000	
10-54-280	TELEPHONE	46,390	41,804	21,350	38,000	42,000	42,000	
10-54-310	PROFESSIONAL AND TECHNICAL	20,693	34,156	15,031	40,000	40,000	30,000	
10-54-330	EDUCATION AND TRAINING	30,433	39,217	23,855	40,000	40,000	40,000	
10-54-440	EXPENDITURES - LIQUOR FUNDS	-	3,500	4,941	-	-	-	
10-54-450	DISPATCH SERVER MAINTENANCE	-	(2,514)	-	-	5,600	5,600	
10-54-452	SCHOOL RESOURCE OFFICER	-	-	-	-			
10-54-455	DISPATCH SERVICES	82,187	149,762	103,340	87,000	147,000	147,000	
10-54-460	NEW UNIFORMS	5,850	15,745	7,007	10,000	10,000	10,000	
10-54-465	UNIFORMS REIMBURSEMENTS	38,890	38,084	24,272	42,600	44,400	44,400	
10-54-470	COMPUTER SUPPLIES AND EXP.	6,107	21,265	2,696	22,000	17,000	17,000	
10-54-475	COMPUTER CONTRACT SERVICES	42,789	98,082	100,653	119,000	123,000	123,000	



**Budget Worksheet  
Fiscal Year 2027  
POLICE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
10-54-480	SPECIAL DEPARTMENT SUPPLIES	86,583	85,124	56,436	105,400	110,000	106,000	
10-54-481	CROSSING GUARD EXPENSES	1,336	2,502	1,832	2,500	2,500	2,500	
10-54-510	INSURANCE	51,053	60,107	60,114	60,000	65,000	65,000	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>663,081</b>	<b>840,407</b>	<b>567,804</b>	<b>798,000</b>	<b>871,000</b>	<b>855,000</b>	<b>-</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
10-54-720	CAPITAL OUTLAY - BUILDINGS	-	-	-	-			
10-54-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-		45,000	
10-54-740	CAPITAL OUTLAY - EQUIPMENT	-	97,954	165,618	151,000	262,000	282,000	
10-54-760	CAPITAL OUTLAY - VEHICLES	308,605	240,361	127,374	142,000	209,000	259,000	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>308,605</b>	<b>338,315</b>	<b>292,992</b>	<b>293,000</b>	<b>471,000</b>	<b>586,000</b>	<b>-</b>
<b>TOTAL POLICE</b>		<b>6,827,297</b>	<b>7,324,180</b>	<b>4,101,003</b>	<b>8,174,000</b>	<b>8,639,000</b>	<b>8,775,000</b>	<b>-</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**FIRE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>PERSONNEL</b>								
10-57-110	SALARIES AND WAGES	2,016,129	2,157,907	1,025,835	2,244,000	2,368,000	2,382,000	
10-57-120	SALARIES AND WAGES - PART TIME	205,539	280,592	191,635	259,000	312,000	312,000	
10-57-130	EMPLOYEE BENEFITS	948,341	955,876	490,390	1,270,000	1,266,000	1,271,000	
10-57-135	EMPLOYEE BENEFITS - PART TIME	20,913	26,414	15,263	28,000	33,000	33,000	
10-57-145	SAFETY INCENTIVE ALLOWANCE	279	1,500	-	1,800	2,000		
10-57-150	EMPL APPRECIATION ALLOWANCE	15,015	13,549	10,256	16,200	16,000	13,000	
<b>TOTAL PERSONNEL</b>		<b>3,206,216</b>	<b>3,435,838</b>	<b>1,733,379</b>	<b>3,819,000</b>	<b>3,997,000</b>	<b>4,011,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
10-57-210	BOOKS, SUB., AND MEMBERSHIPS	30,417	30,728	32,200	50,000	55,000	55,000	
10-57-220	FIRE PREVENTION	3,608	3,659	4,175	4,000	4,500	4,500	
10-57-230	TRAVEL	-	-	-	-	-	-	
10-57-240	OFFICE SUPPLIES	17,578	16,275	8,496	20,000	20,000	20,000	
10-57-250	EQUIP. SUPPLIES AND MNT.	144,470	325,448	74,687	180,000	180,000	180,000	
10-57-260	BLDGS. & GROUND SUP. & MNT.	38,756	34,085	4,728	50,000	50,000	50,000	
10-57-270	UTILITIES	12,000	7,380	2,234	10,000	10,000	10,000	
10-57-280	TELEPHONE	17,991	17,155	11,636	15,000	15,000	15,000	
10-57-310	PROFESSIONAL & TECHNICAL	20,871	23,236	19,836	23,000	25,000	25,000	
10-57-330	EDUCATION AND TRAINING	49,283	67,193	27,327	55,000	65,000	65,000	
10-57-335	PHYSICAL EXAMS	1,002	1,124	3,358	2,000	11,500	11,500	
10-57-350	PERSONAL PROTECTIVE EQUIPMENT	40,478	5,494	23,194	50,000	65,000	65,000	
10-57-430	COMMUNITY CPR	-	-	-	-	-	-	
10-57-440	EXPENDITURES - PEER SUPPORT	-	111,000	-	-	37,000	37,000	
10-57-445	WILDLAND FIRE EXPENDITURES	-	-	-	-	60,000	60,000	
10-57-450	EMS SUPPLIES	60,098	74,809	40,025	65,000	85,000	85,000	
10-57-455	DISPATCH SERVICES	60,880	101,826	69,941	58,000	98,000	98,000	
10-57-460	COMMUNICATIONS	17,203	28,402	-	10,000	10,000	10,000	
10-57-465	UNIFORMS ALLOWANCE	40,062	20,308	22,414	36,000	54,000	54,000	
10-57-480	SPECIAL DEPARTMENT SUPPLIES	59,376	50,700	6,816	65,000	65,000	65,000	



**Budget Worksheet**  
**Fiscal Year 2027**  
**FIRE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
10-57-510	INSURANCE	25,327	29,271	29,878	30,000	30,000	30,000	
10-57-620	PARAMEDIC SERVICES	1,483	1,124	-	10,000	10,000	10,000	
10-57-621	STATE AMBULANCE ASSESSMENT	28,913	35,633	-	35,000	35,000	35,000	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>708,371</b>	<b>1,009,296</b>	<b>379,821</b>	<b>813,000</b>	<b>1,030,000</b>	<b>1,030,000</b>	<b>-</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
10-57-730	CAPITAL OUTLAY - IMPROVEMENTS	126,008	-	-	-			
10-57-740	CAPITAL OUTLAY - EQUIPMENT	32,244	-	-	44,000	-	-	-
10-57-760	CAPITAL OUTLAY - VEHICLES	98,913	37,290	-	-			
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>257,165</b>	<b>37,290</b>	<b>-</b>	<b>44,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FIRE</b>		<b>4,171,751</b>	<b>4,482,424</b>	<b>2,113,200</b>	<b>4,676,000</b>	<b>5,027,000</b>	<b>5,041,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
BUILDING INSPECTION**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

PERSONNEL							
10-58-110	SALARIES AND WAGES	375,800	396,912	195,758	414,000	423,000	427,000
10-58-120	WAGES PART TIME	-	-	-	-	-	-
10-58-130	EMPLOYEE BENEFITS	183,389	190,813	97,183	239,000	217,000	218,000
<b>TOTAL PERSONNEL</b>		<b>559,189</b>	<b>587,725</b>	<b>292,941</b>	<b>653,000</b>	<b>640,000</b>	<b>645,000</b>
OPERATIONS & MAINTENANCE							
10-58-210	BOOKS, SUB., AND MEMBERSHIPS	1,190	2,432	2,104	5,000	5,000	5,000
10-58-230	TRAVEL	998	1,971	-	4,000	4,000	4,000
10-58-240	OFFICE SUPPLIES AND EXPENSE	1,489	2,343	1,642	3,500	3,500	3,500
10-58-241	SOFTWARE CONTRACTS	5,500	5,500	-	5,500	5,500	5,500
10-58-250	EQUIP. SUPPLIES AND MNT.	3,974	3,906	1,166	5,000	5,000	5,000
10-58-280	TELEPHONE	6,351	5,840	2,638	5,500	5,500	5,500
10-58-310	PROFESSIONAL & TECHNICAL	15,983	21,697	10,596	50,000	50,000	50,000
10-58-330	EDUCATION AND TRAINING	2,288	2,903	1,593	5,000	5,000	5,000
10-58-480	SPECIAL DEPARTMENT SUPPLIES	3,376	1,289	5,500	5,000	5,000	5,000
10-58-510	INSURANCE	1,688	1,951	2,490	2,500	2,500	2,500
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>42,838</b>	<b>49,832</b>	<b>27,729</b>	<b>91,000</b>	<b>91,000</b>	<b>91,000</b>
CAPITAL EQUIPMENT & PROJECTS							
10-58-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUILDING INSPECTION</b>		<b>602,027</b>	<b>637,557</b>	<b>320,670</b>	<b>744,000</b>	<b>731,000</b>	<b>736,000</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**FLEET**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
	FY 24	FY 25	FY 26	FY 26	FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

PERSONNEL							
10-59-110	SALARIES AND WAGES	150,477	158,995	82,994	166,000	176,000	177,000
10-59-120	WAGES - PART TIME	13,140	-	-	15,000	30,000	30,000
10-59-130	EMPLOYEE BENEFITS	71,867	73,324	40,487	98,000	91,000	92,000
<b>TOTAL PERSONNEL</b>		<b>235,484</b>	<b>232,319</b>	<b>123,481</b>	<b>279,000</b>	<b>297,000</b>	<b>299,000</b>

OPERATIONS & MAINTENANCE							
10-59-210	BOOKS, SUB., AND MEMBERSHIPS	-	-	-	1,500	1,500	1,500
10-59-230	TRAVEL EXPENSE	6	-	-	500	500	500
10-59-240	OFFICE SUPPLIES AND EXPENSE	442	160	-	500	500	500
10-59-241	COMPUTER, DEVICES & SOFTWARE	4,050	6,574	4,609	6,000	10,000	10,000
10-59-250	EQUIP. SUPPLIES AND MNT.	36,989	41,585	14,635	38,000	38,000	38,000
10-59-260	BLDGS. & GROUND SUP. & MNT.	450	820	-	500	500	500
10-59-270	UTILITIES	1,537	-	-	2,500	2,500	2,500
10-59-280	TELEPHONE	1,830	1,875	928	1,800	2,000	2,000
10-59-310	PROFESSIONAL SERVICES	65	-	51	500	500	500
10-59-330	EDUCATION AND TRAINING	-	-	-	800	800	800
10-59-480	SPECIAL SUPPLIES	35,802	36,266	17,098	37,500	38,000	38,000
10-59-510	INSURANCE	3,166	3,659	3,386	3,400	3,700	3,700
10-59-560	EQUIPMENT RENTAL	-	42	-	1,000	2,500	2,500
10-59-620	MISCELLANEOUS SERVICES	4,421	4,787	2,529	4,500	5,000	5,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>88,757</b>	<b>95,768</b>	<b>43,235</b>	<b>99,000</b>	<b>106,000</b>	<b>106,000</b>



**Budget Worksheet  
Fiscal Year 2027  
FLEET**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
10-59-740	CAPITAL OUTLAY - EQUIPMENT	-	4,444	15,220	15,000			
10-59-760	CAPITAL OUTLAY - VEHICLES ADM	62,518	-	-	-		9,000	
10-59-761	CAPITAL OUTLAY - VEHICLES P&R	76,307	50,500	-	75,000	110,000	110,000	
10-59-762	CAPITAL OUTLAY - VEHICLES PW	422,054	370,557	151,480	444,000	353,000	377,000	
10-59-763	CAPITAL OUTLAY - VEHICLES CD	-	44,954	-	30,000		3,000	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>560,879</b>	<b>470,455</b>	<b>166,699</b>	<b>564,000</b>	<b>463,000</b>	<b>499,000</b>	<b>-</b>
<b>TOTAL FLEET</b>		<b>885,120</b>	<b>798,542</b>	<b>333,415</b>	<b>942,000</b>	<b>866,000</b>	<b>904,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
PUBLIC WORKS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

PERSONNEL							
10-66-110	SALARIES AND WAGES	459,063	504,161	266,451	599,000	590,000	541,000
10-66-120	WAGES - PART TIME	-	-	-	4,000	4,000	4,000
10-66-130	EMPLOYEE BENEFITS	177,622	196,255	109,335	320,000	277,000	252,000
TOTAL PERSONNEL		636,685	700,416	375,786	923,000	871,000	797,000

OPERATIONS & MAINTENANCE							
10-66-220	PUBLIC NOTICES	-	-	-	1,000	1,000	1,000
10-66-230	TRAVEL	434	373	399	1,000	1,000	1,000
10-66-240	OFFICE SUPPLIES AND EXPENSE	7,474	6,497	4,730	11,200		
10-66-241	COMPUTER, DEVICES & SOFTWARE	6,502	5,712	1,329	6,000		
10-66-250	EQUIP. SUPPLIES AND MNT.	160,040	155,243	44,344	135,000		
10-66-260	BLDGS. & GROUND SUP. & MNT.	-	-	-	5,000	5,000	5,000
10-66-270	UTILITIES	-	-	-	-		
10-66-280	TELEPHONE	10,304	10,390	5,261	14,000		
10-66-310	PROFESSIONAL & TECHNICAL	2,091	1,622	696	2,500		
10-66-330	EDUCATION AND TRAINING	2,704	1,806	383	3,000	3,500	3,000
10-66-480	SPECIAL DEPARTMENT SUPPLIES	9,087	7,068	1,337	30,000		
10-66-481	STREET SIGNS - PUBLIC WORKS	8,615	8,449	4,483	15,000		
10-66-482	SALT - SNOWPLOWING	164,115	102,885	-	125,000		
10-66-510	INSURANCE	25,985	31,766	31,201	31,300		
10-66-560	EQUIPMENT RENTAL	6,817	7,340	3,050	12,000	1,500	1,500
10-66-651	SIDEWALK MAINTENANCE	35,703	45,356	50,309	75,000		
TOTAL OPERATIONS & MAINTENANCE		439,871	384,507	147,522	467,000	12,000	11,500



**Budget Worksheet  
Fiscal Year 2027  
PUBLIC WORKS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>							
10-66-740 CAPITAL OUTLAY - EQUIPMENT	148,809	-	-	-			
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>	<b>148,809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PUBLIC WORKS</b>	<b>1,225,365</b>	<b>1,084,923</b>	<b>523,308</b>	<b>1,390,000</b>	<b>883,000</b>	<b>808,500</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
PARKS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

PERSONNEL							
10-70-110	SALARIES AND WAGES	422,139	442,785	231,911	455,000	494,000	499,000
10-70-120	WAGES - PART TIME	220,630	252,260	138,116	220,000	257,000	257,000
10-70-130	EMPLOYEE BENEFITS	237,777	249,675	141,864	284,000	274,000	277,000
10-70-145	SAFETY INCENTIVE ALLOWANCE	116	80	410	1,400	1,400	
10-70-150	EMPL APPRECIATION ALLOWANCE	5,378	5,458	2,672	4,600	4,600	4,000
<b>TOTAL PERSONNEL</b>		<b>886,040</b>	<b>950,258</b>	<b>514,973</b>	<b>965,000</b>	<b>1,031,000</b>	<b>1,037,000</b>

OPERATIONS & MAINTENANCE							
10-70-210	BOOKS, SUB., AND MEMBERSHIPS	490	985	145	1,200	1,200	1,200
10-70-230	TRAVEL	6,073	3,908	1,747	4,500	4,500	4,500
10-70-240	OFFICE SUPPLIES AND EXPENSE	2,394	2,376	1,634	3,800	3,800	3,800
10-70-250	EQUIP. SUPPLIES AND MNT.	62,927	60,185	19,479	58,000	65,000	65,000
10-70-260	BLDGS. & GROUND SUP. & MNT.	11,650	11,681	4,335	12,000	12,000	12,000
10-70-270	UTILITIES	5,214	2,782	690	4,500	4,500	4,500
10-70-280	TELEPHONE	9,512	8,513	4,413	7,500	9,000	9,000
10-70-310	PROFESSIONAL & TECHNICAL	5,573	2,877	1,343	3,000	3,000	3,000
10-70-330	EDUCATION AND TRAINING	4,640	4,957	653	5,000	5,000	5,000
10-70-480	SPECIAL DEPARTMENT SUPPLIES	200,641	224,798	79,159	230,000	230,000	230,000
10-70-485	ASPHALT REPAIR & MAINTENANCE	-	19,292	-	40,000	40,000	40,000
10-70-486	CONCRETE REPAIR & MAINTENANCE	1,390	-	-	10,000	40,000	40,000
10-70-487	PARKS IT SECURITY SYTEMS	6,221	-	-	6,000	6,000	6,000
10-70-488	WATER CONSERVATION PROJECTS	-	-	1,116	20,000	20,000	20,000
10-70-490	ARBOR CARE	10,715	30,152	264	15,000	15,000	15,000
10-70-510	INSURANCE	8,466	15,554	11,951	12,000	12,000	12,000
10-70-560	EQUIPMENT RENTAL	15,385	23,718	19,700	25,000	26,500	26,500
10-70-620	MISCELLANEOUS SERVICES	-	985	-	1,500	1,500	1,500
10-70-640	HOLIDAY LIGHTING	10,580	11,389	12,855	12,000	12,000	12,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>361,872</b>	<b>424,152</b>	<b>159,483</b>	<b>471,000</b>	<b>511,000</b>	<b>511,000</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**PARKS**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
10-70-720	CAPITAL OUTLAY - BUILDINGS	11,439	-	26,540	41,500		30,000	
10-70-730	CAPITAL OUTLAY - IMPROVEMENTS	6,538	357,670	20,933	155,000			
10-70-740	CAPITAL OUTLAY - EQUIPMENT	48,671	220,572	33,830	49,500	61,000	82,000	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		66,648	578,242	81,303	246,000	61,000	112,000	-
<b>TOTAL PARKS</b>		1,314,560	1,952,652	755,759	1,682,000	1,603,000	1,660,000	-



**Budget Worksheet  
Fiscal Year 2027  
RECREATION**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

PERSONNEL							
10-74-110	SALARIES AND WAGES	300,005	304,140	155,233	332,000	347,000	347,000
10-74-120	WAGES - PART TIME	173,655	195,673	107,145	182,000	186,000	186,000
10-74-130	EMPLOYEE BENEFITS	180,977	184,753	102,724	213,000	197,000	197,000
10-74-150	EMPL APPRECIATION ALLOWANCE	4,992	4,260	4,161	5,000	5,000	5,000
<b>TOTAL PERSONNEL</b>		<b>659,628</b>	<b>688,826</b>	<b>369,264</b>	<b>732,000</b>	<b>735,000</b>	<b>735,000</b>

OPERATIONS & MAINTENANCE							
10-74-210	BOOKS, SUB., AND MEMBERSHIPS	565	585	160	1,000	1,000	1,000
10-74-230	TRAVEL	5,053	3,940	3,743	7,500	6,000	6,000
10-74-240	OFFICE SUPPLIES AND EXPENSE	11,391	5,152	3,467	12,500	12,500	12,500
10-74-250	EQUIP. SUPPLIES AND MNT.	1,502	1,807	419	1,500	1,500	1,500
10-74-270	UTILITIES	4,158	2,564	679	4,500	4,500	4,500
10-74-280	TELEPHONE	10,783	12,653	6,206	11,000	11,000	11,000
10-74-310	PROFESSIONAL & TECHNICAL	18,144	12,061	2,987	13,000	19,500	19,500
10-74-330	EDUCATION AND TRAINING	2,291	3,128	1,118	4,000	4,000	4,000
10-74-480	SPECIAL DEPARTMENT SUPPLIES	275,051	287,219	115,741	270,000	280,000	280,000
10-74-490	CONCESSION SUPPLIES	36,524	20,676	13,551	18,000	21,000	21,000
10-74-510	INSURANCE	5,065	5,854	6,274	6,300	6,300	6,300
10-74-560	FACILITIES RENTAL	-	4,200	-	4,000	4,000	4,000
10-74-620	MISCELLANEOUS SERVICES	163,263	143,375	74,124	170,000	170,000	170,000
10-74-650	ALL STAR PROGRAM	11,071	12,534	15,177	12,700	12,700	12,700
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>544,860</b>	<b>515,748</b>	<b>243,645</b>	<b>536,000</b>	<b>554,000</b>	<b>554,000</b>

CAPITAL EQUIPMENT & PROJECTS							
10-74-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-	-	-
10-74-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECREATION</b>		<b>1,204,489</b>	<b>1,204,574</b>	<b>612,909</b>	<b>1,268,000</b>	<b>1,289,000</b>	<b>1,289,000</b>



**Budget Worksheet  
Fiscal Year 2027  
COMMUNITY EVENTS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

PERSONNEL							
10-76-110	SALARIES & WAGES	36,611	38,078	19,840	48,000	40,000	40,000
10-76-120	WAGES - PART TIME	-	-	-	-	-	-
10-76-130	EMPLOYEE BENEFITS	17,069	17,174	9,156	29,000	20,000	21,000
<b>TOTAL PERSONNEL</b>		<b>53,680</b>	<b>55,252</b>	<b>28,996</b>	<b>77,000</b>	<b>60,000</b>	<b>61,000</b>

OPERATIONS & MAINTENANCE							
10-76-010	JULY 4TH BREAKFAST	7,429	12,250	6,564	12,000	12,000	12,000
10-76-012	JULY 4TH FESTIVAL	15,624	14,769	14,241	18,000	22,000	22,000
10-76-014	JULY 4TH DEVOTIONAL	337	86	-	300	300	300
10-76-015	JULY 4TH PARADE	23,944	18,349	18,448	22,000	22,000	22,000
10-76-020	FIRE WORKS	41,740	17,500	23,823	38,500	42,000	42,000
10-76-028	COMMUNITY EVENTS PROMOTIONS	6,187	5,262	-	4,000	7,500	7,500
10-76-029	COMMUNITY BANNERS MAIN&200 N	-	-	-	9,000	4,800	4,800
10-76-030	COMMUNITY REPRESENTATIVES	-	-	-	300	300	300
10-76-035	JULY 24TH BREAKFAST	390	-	-	300	300	300
10-76-040	EASTER EGG HUNT	3,363	1,812	1,309	3,500	4,500	4,500
10-76-050	MOUNTAIN STAR	-	-	-	300	300	300
10-76-052	KAYSVILLE YOUTH COURT	965	304	519	1,000	1,000	1,000
10-76-055	YOUTH CITY COUNCIL	2,448	1,223	2,818	1,800	2,500	2,500
10-76-057	CERT PROGRAM	1,917	1,312	(304)	2,200	2,200	2,200
10-76-058	CHRISTMAS LIGHTS/PARADE	-	-	-	1,000	1,000	1,000
10-76-059	ARBOR DAY PLANTING	1,999	2,327	-	2,000	2,500	2,500
10-76-061	VETERANS DAY CELEBRATION	2,415	2,695	1,980	2,500	2,500	2,500
10-76-062	VETERANS FLAG PLACEMENT	-	-	-	200	200	200
10-76-063	MEMORIAL DAY PROGRAM	1,444	-	-	1,600	1,600	1,600
10-76-064	COMMUNITY THEATRE	40,035	22,291	14,690	7,000	7,000	7,000
10-76-068	DADDY / DAUGHTER DANCE	4,969	5,030	407	7,200	7,200	7,200



**Budget Worksheet**  
**Fiscal Year 2027**  
**COMMUNITY EVENTS**

6/30/2024      6/30/2025      12/31/2025      6/30/2026      6/30/2027  
 FY 24          FY 25          FY 26          FY 26          FY 27

		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
10-76-069	MOM / SON EVENT	135	171	-	2,000	2,000	2,000	
10-76-074	MOVIES IN THE PARK	2,598	4,235	1,085	2,600	2,600	2,600	
10-76-215	LICENSE FEES	869	891	458	1,000	1,000	1,000	
10-76-250	EQUIP. SUPPLIES AND MNT.	1,440	594	-	1,500	1,500	1,500	
10-76-330	EDUCATION AND TRAINING	-	-	-	200	200	200	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>160,246</b>	<b>111,101</b>	<b>86,038</b>	<b>142,000</b>	<b>151,000</b>	<b>151,000</b>	<b>-</b>
<b>TOTAL COMMUNITY EVENTS</b>		<b>213,926</b>	<b>166,353</b>	<b>115,034</b>	<b>219,000</b>	<b>211,000</b>	<b>212,000</b>	<b>-</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**CEMETERY**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
	FY 24	FY 25	FY 26	FY 26	FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

PERSONNEL							
10-77-110	SALARIES AND WAGES	181,675	177,145	88,779	186,000	196,000	199,000
10-77-120	WAGES - PART TIME	70,461	74,371	27,401	80,000	90,000	90,000
10-77-130	EMPLOYEE BENEFITS	86,240	94,831	52,170	116,000	108,000	109,000
10-77-150	EMPL APPRECIATION ALLOWANCE	1,491	1,278	588	2,000	2,000	2,000
<b>TOTAL PERSONNEL</b>		<b>339,867</b>	<b>347,625</b>	<b>168,937</b>	<b>384,000</b>	<b>396,000</b>	<b>400,000</b>

OPERATIONS & MAINTENANCE							
10-77-210	BOOKS, SUB., AND MEMBERSHIPS	-	75	-	250	250	300
10-77-220	PUBLIC NOTICES	-	-	-	-	-	-
10-77-230	TRAVEL	-	20	-	700	4,000	4,000
10-77-240	OFFICE SUPPLIES AND EXPENSE	1,956	2,267	1,969	5,000	5,000	5,000
10-77-250	EQUIP. SUPPLIES AND MNT.	18,394	21,919	6,431	20,000	20,000	20,000
10-77-260	BUILDING, GROUNDS MAINTENANCE	2,036	492	288	2,000	2,000	2,000
10-77-270	UTILITIES	995	706	53	1,000	1,000	1,000
10-77-280	TELEPHONE	2,264	2,249	1,046	2,300	2,300	2,300
10-77-310	PROFESSIONAL & TECHNICAL	174	449	388	2,500	10,000	10,000
10-77-330	EDUCATION AND TRAINING	-	346	-	500	500	500
10-77-480	SPECIAL DEPARTMENT SUPPLIES	34,866	34,137	7,625	43,500	45,000	45,000
10-77-485	ASPHALT REPAIRS & MAINT	2,328	-	-	8,000	9,250	11,000
10-77-490	ARBOR CARE	11,380	7,785	1	15,000	15,000	15,000
10-77-495	BRICK COLUMN MAINT	-	5,710	1,764	1,500	1,900	1,900
10-77-500	HEADSTONE REPAIRS	2,202	-	-	3,500	3,500	3,500
10-77-501	CORNER MARKERS	-	8,004	-	4,000	1,000	1,000
10-77-510	INSURANCE	1,900	1,951	2,739	2,750	3,000	3,000
10-77-560	EQUIPMENT RENTAL	15,427	14,713	16,150	15,500	16,300	16,500
10-77-620	MISCELLANEOUS SERVICES	41	-	321	2,000	2,000	2,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>93,961</b>	<b>100,823</b>	<b>38,774</b>	<b>130,000</b>	<b>142,000</b>	<b>144,000</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**CEMETERY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
10-77-730	CAPITAL OUTLAY - IMPROVEMENTS	15,122	-	32,625	250,000			
10-77-740	CAPITAL OUTLAY - EQUIPMENT	5,000	-	35,441	36,000	10,000	5,000	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>20,122</b>	<b>-</b>	<b>68,066</b>	<b>286,000</b>	<b>10,000</b>	<b>5,000</b>	<b>-</b>
<b>TOTAL CEMETERY</b>		<b>453,950</b>	<b>448,448</b>	<b>275,777</b>	<b>800,000</b>	<b>548,000</b>	<b>549,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
ROAD FUND**

**SPECIAL REVENUE FUND**

6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

REVENUE								
22-30-058	TRANSFER FROM FUND 58 (ROAD)	-	-	-	-	-	-	
22-33-600	INTERGOVERNMENTAL	3,275,796	1,031,149	1,592,637	-	-	-	
22-37-100	ROAD UTILITY FEE	1,198,486	1,218,036	606,406	1,200,000	1,200,000	1,200,000	
22-37-135	PROP ONE GRANT - DAVIS COUNTY	-	-	-	3,000,000	-	-	
22-37-350	PAY BACK AGREEMENTS - STREET	87	9,564	7,055	40,000	40,000	40,000	
22-37-560	CLASS C ROAD FUND ALLOTMENT	1,524,215	1,738,879	911,551	1,500,000	1,500,000	1,500,000	
22-37-570	LOCAL OPTION ACTIVE TRANS	724,835	743,704	390,529	725,000	725,000	725,000	
22-37-700	TRANSPORTATION IMPACT FEES	143,499	119,224	83,249	250,000	-	-	
<b>TOTAL REVENUE</b>		<b>6,866,918</b>	<b>4,860,556</b>	<b>3,591,427</b>	<b>6,715,000</b>	<b>3,465,000</b>	<b>3,465,000</b>	<b>-</b>
MISCELLANEOUS REVENUE								
22-38-100	INTEREST EARNINGS	355,800	243,934	73,085	200,000	200,000	200,000	
22-38-400	SALE OF ASSET	-	-	-	-	-	-	
22-39-990	<b>FUND BALANCE - REV</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>537,000</b>	<b>3,737,100</b>	<b>3,737,100</b>	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>355,800</b>	<b>243,934</b>	<b>73,085</b>	<b>737,000</b>	<b>3,937,100</b>	<b>3,937,100</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
ROAD FUND**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>PERSONNEL</b>								
22-40-110	SALARIES AND WAGES	18,756	20,838	18,396	-	20,000	20,000	
22-40-130	EMPLOYEE BENEFITS	3,313	3,391	2,933	-	5,000	5,000	
<b>TOTAL PERSONNEL</b>		<b>22,070</b>	<b>24,229</b>	<b>21,329</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
22-40-220	PUBLIC NOTICES	-	-	-	-			
22-40-240	OFFICE SUPPLIES AND EXPENSE					12,000	12,000	
22-40-241	COMPUTER DEVICES & SOFTWARE					33,600	33,600	
22-40-250	EQUIP. SUPPLIES AND MNT.					135,000	135,000	
22-40-280	TELEPHONE					14,000	14,000	
22-40-310	PROFESSIONAL & TECHNICAL	110,271	76,661	26,072	180,000	366,000	366,000	
22-40-480	SPECIAL DEPARTMENT SUPPLIES					30,000	30,000	
22-40-481	STREET SIGNS - PUBLIC WORKS					15,000	15,000	
22-40-482	SALT - SNOW PLOWING					130,000	130,000	
22-40-510	INSURANCE					32,000	32,000	
22-40-540	BAD DEBT / (RECOVERED)	235	239	-	-			
22-40-560	EQUIPMENT RENTAL					12,500	12,500	
22-40-580	BANK CHARGES	7,682	7,932	3,944	6,000	8,000	8,000	
22-40-651	SMALL ASPHALT AND SIDEWALK REPAIRS	123,096	163,177	162,993	295,000	320,000	320,000	
22-40-653	PREVENTATIVE ROAD MAINTENANCE	737,642	449,102	-	420,000			
22-40-654	CHIP SEAL CONTRACT	-	-	-	-			
22-40-670	MATERIAL PROCESSING	35,887	-	-	-	40,000	40,000	
22-40-810	ADMINISTRATIVE SERVICES	101,000	101,000	50,500	101,000	101,000	101,000	
22-40-990	FUND BALANCE - EXP	-	-	-	-			
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>1,115,812</b>	<b>798,111</b>	<b>243,510</b>	<b>1,002,000</b>	<b>1,249,100</b>	<b>1,249,100</b>	<b>-</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
22-40-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-			
22-40-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-			
22-40-750	CAPITAL OUTLAY - INFRASTR.	8,576,546	5,158,163	4,635,850	6,450,000	6,005,000	6,005,000	
OPERATIONS CENTER PROJECT						123,000	123,000	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>8,576,546</b>	<b>5,158,163</b>	<b>4,635,850</b>	<b>6,450,000</b>	<b>6,128,000</b>	<b>6,128,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
ROAD FUND**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
TOTAL ROAD FUND REVENUES	7,222,719	5,104,490	3,664,512	7,452,000	7,402,100	7,402,100	-
	(25,073)	-	-	-			
TOTAL ROAD FUND EXPENDITURES	9,714,428	5,980,503	4,900,689	7,452,000	7,402,100	7,402,100	-
	(680,586)	-	-	-			
DIFFERENCE IN REVENUES AND EXPENSES	(2,491,709)	(876,013)	(1,236,176)	-	-	-	-



**Budget Worksheet  
Fiscal Year 2027  
RAMP**

**SPECIAL REVENUE FUND**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>REVENUE</b>								
23-31-100	RAMP TAXES	554,949	575,055	317,547	540,000	568,000	568,000	
23-33-100	INTERGOVERNMENTAL	387,000	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>941,949</b>	<b>575,055</b>	<b>317,547</b>	<b>540,000</b>	<b>568,000</b>	<b>568,000</b>	<b>-</b>
<b>MISCELLANEOUS REVENUE</b>								
23-38-100	INTEREST EARNINGS	13,112	27,575	11,828	-	-	-	
23-38-200	LIGHTING EQUIPMENT RENTAL	9,000	-	-	-	-	-	
23-39-990	FUND BALANCE - REV	-	-	-	112,000	-	-	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>22,112</b>	<b>27,575</b>	<b>11,828</b>	<b>112,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
23-40-240	OFFICE SUPPLIES AND EXPENSE	-	-	-	-	-	-	
23-40-250	EQUIP. SUPPLIES AND MNT.	-	-	-	-	-	-	
23-40-600	SPONSORSHIP OF RAMP PROGRAMS	35,035	40,624	31,181	57,000	40,000	40,000	
23-40-990	FUND BALANCE - EXP	-	-	-	-	-	-	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>35,035</b>	<b>40,624</b>	<b>31,181</b>	<b>57,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
23-40-720	CAPITAL OUTLAY - BUILDINGS	-	-	-	368,000	368,000	368,000	
23-40-730	CAPITAL OUTLAY - IMPROVEMENTS	593,139	426,879	152,619	227,000	160,000	160,000	
23-40-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>593,139</b>	<b>426,879</b>	<b>152,619</b>	<b>595,000</b>	<b>528,000</b>	<b>528,000</b>	<b>-</b>
<b>TOTAL RAMP REVENUES</b>		<b>964,061</b>	<b>602,630</b>	<b>329,375</b>	<b>652,000</b>	<b>568,000</b>	<b>568,000</b>	<b>-</b>
<b>TOTAL RAMP EXPENSES</b>		<b>628,173</b>	<b>467,503</b>	<b>183,800</b>	<b>652,000</b>	<b>568,000</b>	<b>568,000</b>	<b>-</b>
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>		<b>335,887</b>	<b>135,127</b>	<b>145,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
DEBT SERVICE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>REVENUE</b>								
30-30-059	TRANSFER FROM FUND 59 (AMBLNC)	-	-	-	-	-	-	-
30-30-100	TRANSFER FROM GENERAL FUND	259,350	106,029	-	484,000	434,159	384,918	
30-30-300	TRANSFER FROM CAP PROJ FUND	-	-	-	-	-	-	
30-38-100	INTEREST EARNINGS	57	543	1,019	-	-	-	
30-39-200	TRANSFER FROM CAP PROJ-IMPACT	207,000	207,049	-	-			
30-39-990	FUND BALANCE - REV					49,241	98,482	
<b>TOTAL REVENUE</b>		<b>466,407</b>	<b>313,621</b>	<b>1,019</b>	<b>484,000</b>	<b>483,400</b>	<b>483,400</b>	<b>-</b>
<b>ADMINISTRATION DEPARTMENT</b>								
30-81-100	KAYSVILLE JH GYM - PRINCIPAL				368,000	368,000	368,000	
30-81-101	KAYSVILLE JH GYM - INTEREST							
<b>TOTAL ADMINISTRATION DEPARTMENT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>368,000</b>	<b>368,000</b>	<b>368,000</b>	<b>-</b>
<b>FIRE DEPARTMENT</b>								
30-83-100	AERIAL LIFT- FIRE TRUCK	146,752	74,954	-	-	-	-	
30-83-101	AERIAL LIFT- FIRE TRUCK INTERE	5,295	916	-	-			
30-83-110	AMBULANCE LEASE - PRINCIPAL	82,342	-	-	85,800	68,000	68,000	
30-83-111	AMBULANCE LEASE - INTEREST	1,358	-	-	-	17,200	17,200	
<b>TOTAL FIRE DEPARTMENT</b>		<b>235,746</b>	<b>75,870</b>	<b>-</b>	<b>85,800</b>	<b>85,200</b>	<b>85,200</b>	<b>-</b>
<b>PARKS DEPARTMENT</b>								
30-85-050	PIONEER PARK DEBT SERVICE	198,000	204,000	-	-			
30-85-051	PIONEER PARK SERVICE INTEREST	8,385	3,049	-	-			
30-85-052	TRUSTEE EXPENSES SALES TAX	1,500	-	-	-			
30-85-101	GANG MOWER PRINCIPAL	19,558	29,430	26,159	23,600	26,200	26,200	
30-85-102	GANG MOWER INTEREST	750	729	4,000	6,600	4,000	4,000	
<b>TOTAL PARKS DEPARTMENT</b>		<b>228,193</b>	<b>237,208</b>	<b>30,159</b>	<b>30,200</b>	<b>30,200</b>	<b>30,200</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
DEBT SERVICE**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
TOTAL DEBT SERVICE REVENUES	466,407	313,621	1,019	484,000	483,400	483,400	-
	-	-	-	-			
TOTAL DEBT SERVICE EXPENSES	463,939	313,078	30,159	484,000	483,400	483,400	-



**Budget Worksheet  
Fiscal Year 2027  
CAPITAL PROJECTS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

REVENUE							
45-30-110	TRANSFER FROM GENERAL FUND	-	-	-	-		
45-30-550	INTEREST EARNINGS	128,238	86,140	35,192	-	50,000	50,000
45-30-600	INTERGOVERNMENTAL	-	-	-	630,000	630,000	630,000
<b>TOTAL REVENUE</b>		<b>128,238</b>	<b>86,140</b>	<b>35,192</b>	<b>630,000</b>	<b>680,000</b>	<b>680,000</b>

RESERVES & CONTRIBUTIONS							
45-39-750	PUBLIC SAFETY IMPACT FEES	26,061	27,515	20,132	-	352,694	352,694
45-39-775	FIRE IMPACT FEES	38,783	32,398	25,985	-	35,000	35,000
45-39-800	PARKS IMPACT FEES	206,080	277,760	180,530	125,000	425,000	425,000
45-39-990	FUND BALANCE - REV	-	-	-	-		
<b>TOTAL RESERVES &amp; CONTRIBUTIONS</b>		<b>270,925</b>	<b>337,673</b>	<b>226,647</b>	<b>125,000</b>	<b>812,694</b>	<b>812,694</b>

GENERAL GOVERNMENT							
45-40-720	CAPITAL OUTLAY - BUILDINGS	19,910	57,786	-	-		
45-40-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-		
45-40-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-		
45-40-750	CAPITAL OUTLAY - INFRASTR.	-	-	-	-		
45-40-760	CAPITAL OUTLAY - VEHICLES	-	-	-	-		
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>19,910</b>	<b>57,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FIRE							
45-57-720	CAPITAL OUTLAY - BUILDINGS	5,793	-	-	-	-	-
45-57-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-	35,000	35,000
45-57-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
45-57-750	CAPITAL OUTLAY - INFRASTR.	-	-	-	-	-	-
45-57-760	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>5,793</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>



**Budget Worksheet  
Fiscal Year 2027  
CAPITAL PROJECTS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

<b>PUBLIC WORKS</b>							
45-66-720	CAPITAL OUTLAY - BUILDINGS	647,987	-	-	-	-	-
45-66-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-	-	-
45-66-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
45-66-750	CAPITAL OUTLAY - INFRASTR.	-	-	-	-	-	-
45-66-760	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>647,987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>PARKS</b>							
45-70-720	CAPITAL OUTLAY - BUILDINGS	-	-	-	-	-	-
45-70-730	CAPITAL OUTLAY - IMPROVEMENTS	173,339	65,509	-	755,000	1,055,000	1,055,000
45-70-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	50,000	50,000
45-70-750	CAPITAL OUTLAY - INFRASTR.	-	-	-	-	-	-
45-70-760	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>173,339</b>	<b>65,509</b>	<b>-</b>	<b>755,000</b>	<b>1,105,000</b>	<b>1,105,000</b>

<b>RECREATION</b>							
45-74-720	CAPITAL OUTLAY - BUILDINGS	26,259	-	-	-	-	-
45-74-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-	-	-
45-74-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
45-74-750	CAPITAL OUTLAY - INFRASTR.	-	-	-	-	-	-
45-74-760	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>26,259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
CAPITAL PROJECTS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

<b>OTHER EXPENDITURES</b>							
45-90-715	TRANSFER TO DEBT SERV FUND	207,000	207,049	-	-	-	-
45-90-716	TRANSFER TO ROAD FUND	-	-	-	-	-	-
45-90-725	TRANSFER TO MBA FUND	-	-	-	-	352,694	352,694
45-90-990	FUND BALANCE - EXP	-	-	-	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>		<b>207,000</b>	<b>207,049</b>	<b>-</b>	<b>-</b>	<b>352,694</b>	<b>352,694</b>
<b>TOTAL CAPITAL PROJECTS REVENUES</b>		<b>399,163</b>	<b>423,813</b>	<b>261,839</b>	<b>755,000</b>	<b>1,492,694</b>	<b>1,492,694</b>
<b>TOTAL CAPITAL PROJECTS EXPENSES</b>		<b>1,080,289</b>	<b>330,344</b>	<b>-</b>	<b>755,000</b>	<b>1,492,694</b>	<b>1,492,694</b>
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>		<b>(681,126)</b>	<b>93,469</b>	<b>261,839</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
CEMETERY PERPETUAL CARE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>REVENUE</b>								
74-34-900	PERPETUAL CARE FEES	112,600	68,649	32,700	70,000	65,000	65,000	
<b>TOTAL REVENUE</b>		<b>112,600</b>	<b>68,649</b>	<b>32,700</b>	<b>70,000</b>	<b>65,000</b>	<b>65,000</b>	<b>-</b>
<b>MISCELLANEOUS REVENUE</b>								
74-38-100	INTEREST EARNINGS	93,017	77,705	27,351	50,000	50,000	50,000	
74-39-990	FUND BALANCE - REV	-	-	-	-			-
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>93,017</b>	<b>77,705</b>	<b>27,351</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
74-40-310	PROFESSIONAL & TECHNICAL	11,850	-	-	-	-	-	-
74-40-990	FUND BALANCE - EXP	-	-	-	95,000	85,000	85,000	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>11,850</b>	<b>-</b>	<b>-</b>	<b>95,000</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
74-40-730	CAPITAL OUTLAY - IMPROVEMENTS	609	534,719	25,000	25,000	30,000	30,000	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>609</b>	<b>534,719</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>TOTAL CEMETERY PERPETUAL CARE REVENUES</b>		<b>205,617</b>	<b>146,354</b>	<b>60,051</b>	<b>120,000</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>
<b>TOTAL CEMETERY PERPETUAL CARE EXPENSES</b>		<b>12,459</b>	<b>534,719</b>	<b>25,000</b>	<b>120,000</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>		<b>193,159</b>	<b>(388,365)</b>	<b>35,051</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**LIBRARY ENDOWMENT**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

<b>REVENUE</b>							
81-34-900	SALE PROCEEDS ENDOWMENT	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		-	-	-	-	-	-
<b>MISCELLANEOUS REVENUE</b>							
81-38-100	INTEREST EARNINGS	22,859	20,978	7,981	20,000	20,000	20,000
81-38-130	UNRESTRICTED REVENUE	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>		22,859	20,978	7,981	20,000	20,000	20,000
<b>EXPENDITURES</b>							
81-40-460	ENDOWMENT FUND EXPENDITURES	-	-	-	20,000	20,000	20,000
81-40-990	FUND BALANCE - EXP	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		-	-	-	20,000	20,000	20,000
<b>TOTAL LIBRARY ENDOWMENT REVENUES</b>		22,859	20,978	7,981	20,000	20,000	20,000
<b>TOTAL LIBRARY ENDOWMENT EXPENSES</b>		-	-	-	20,000	20,000	20,000
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>		22,859	20,978	7,981	-	-	-



**Budget Worksheet  
Fiscal Year 2027  
WATER UTILITY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	
		FY 24	FY 25	FY 26	FY 26	FY 27	
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget
<b>REVENUE</b>							
51-37-100	WATER SALES	3,548,892	3,660,214	2,189,339	4,206,000	5,048,000	5,048,000
51-37-120	NONRECIP UTILITY REVENUE	90,816	104,378	-	40,000	40,000	40,000
51-37-130	CONNECTION FEES	19,929	26,244	15,055	20,000	20,000	20,000
51-37-150	IMPACT FEES	52,552	53,918	34,861	-	-	-
51-37-550	MISC WATER - REPAIR, DIVIDENDS	8,181	11,784	-	-	-	-
51-37-650	DEVELOPER NONCASH CONTRIBUTION	535,014	697,558	-	-	-	-
<b>TOTAL REVENUE</b>		<b>4,255,384</b>	<b>4,554,096</b>	<b>2,239,255</b>	<b>4,266,000</b>	<b>5,108,000</b>	<b>5,108,000</b>
<b>MISCELLANEOUS REVENUE</b>							
51-38-100	INTEREST EARNINGS	124,107	100,450	52,208	120,000	120,000	120,000
51-38-310	WATER METER RENTALS	24,193	9,709	1,286	3,000	3,000	3,000
51-38-400	SALE OF ASSET	16,750	-	30,000	-	-	-
51-38-700	RETAINED EARNINGS - REV	-	-	-	2,268,000	469,000	549,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>165,049</b>	<b>110,159</b>	<b>83,495</b>	<b>2,391,000</b>	<b>592,000</b>	<b>672,000</b>
<b>PERSONNEL</b>							
51-40-110	SALARIES AND WAGES	901,539	1,003,597	546,816	968,000	1,068,000	1,101,000
51-40-120	WAGES - PART TIME	-	-	-	8,000	8,000	8,000
51-40-130	EMPLOYEE BENEFITS	308,400	326,987	262,135	531,000	514,000	529,000
51-40-145	SAFETY INCENTIVE ALLOWANCE	-	220	-	2,000	2,000	-
51-40-150	EMPL APPRECIATION ALLOWANCE	10,133	11,171	4,872	13,000	14,000	12,000
<b>TOTAL PERSONNEL</b>		<b>1,220,072</b>	<b>1,341,975</b>	<b>813,822</b>	<b>1,522,000</b>	<b>1,606,000</b>	<b>1,650,000</b>



**Budget Worksheet  
Fiscal Year 2027  
WATER UTILITY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	
		FY 24	FY 25	FY 26	FY 26	FY 27	
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget
<b>OPERATIONS &amp; MAINTENANCE</b>							
51-40-210	BOOKS, SUB., AND MEMBERSHIPS	1,973	91	-	3,000	3,000	3,000
51-40-220	PUBLIC NOTICES	5,958	12,038	-	6,200	6,500	6,500
51-40-230	TRAVEL	8,757	5,742	162	6,500	7,000	7,000
51-40-240	OFFICE SUPPLIES AND EXPENSE	14,136	12,352	11,287	17,500	17,500	17,500
51-40-241	COMPUTER, DEVICES & SOFTWARE	10,476	39,784	1,329	8,500	9,000	9,000
51-40-250	EQUIP. SUPPLIES AND MNT.	31,492	21,362	9,717	37,000	37,000	37,000
51-40-260	BLDGS. & GROUND SUP. & MNT.	461	-	-	10,000	1,000	1,000
51-40-270	UTILITIES	5,227	2,782	690	7,000	7,000	7,000
51-40-280	TELEPHONE	15,257	15,550	8,601	14,800	15,000	15,000
51-40-310	PROFESSIONAL & TECHNICAL	38,604	61,292	29,345	65,000	65,000	65,000
51-40-330	EDUCATION AND TRAINING	7,928	6,335	3,385	9,000	13,500	13,500
51-40-460	WATER PURCHASES	772,831	860,303	922,349	959,000	1,076,000	1,076,000
51-40-480	SPECIAL DEPARTMENT SUPPLIES	83,424	223,017	36,737	140,000	140,000	140,000
51-40-510	INSURANCE	37,128	54,225	49,797	50,000	52,500	53,500
51-40-540	BAD DEBT / (RECOVERED)	646	899	-	-	-	-
51-40-560	EQUIPMENTAL RENTAL	14,528	7,340	7,340	12,000	12,500	12,500
51-40-580	BANK CHARGES	22,500	23,547	14,097	23,000	23,000	23,000
51-40-610	WATER METER SUPPLIES	147,441	153,600	19,595	180,000	180,000	180,000
51-40-622	WATER QUALITY	50,288	56,298	45,810	41,000	45,000	45,000
51-40-645	BLUE STAKE REQUESTS	3,985	2,504	841	4,500	4,500	4,500
51-40-650	DEPRECIATION	866,495	937,514	-	-	-	-
51-40-656	WATER TANKS MAINTENANCE	30,201	68,010	-	70,000	70,000	70,000
51-40-670	MATERIAL PROCESSING	35,887	-	-	-	40,000	40,000
51-40-690	TELEMETRY MAINTENANCE	15,928	10,364	7,677	16,000	20,000	20,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>2,221,550</b>	<b>2,574,949</b>	<b>1,168,761</b>	<b>1,680,000</b>	<b>1,845,000</b>	<b>1,846,000</b>



**Budget Worksheet  
Fiscal Year 2027  
WATER UTILITY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	
		FY 24	FY 25	FY 26	FY 26	FY 27	
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>							
51-40-710	CAPITAL OUTLAY - LAND	-	-	-	25,000		35,000
51-40-720	CAPITAL OUTLAY - BUILDINGS	-	-	-	50,000	339,000	339,000
51-40-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	41,239	35,000	50,000	50,000
51-40-740	CAPITAL OUTLAY - EQUIPMENT	-	667	25,925	-	21,000	21,000
51-40-750	CAPITAL OUTLAY - INFRASTR.	-	-	987,169	2,790,000	1,200,000	1,200,000
51-40-760	CAPITAL OUTLAY - VEHICLES	-	-	-	126,000	170,000	170,000
OPERATIONS CENTER PROJECT						-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		-	667	1,054,334	3,026,000	1,780,000	1,815,000
<b>OTHER</b>							
51-40-810	ADMINISTRATIVE SERVICES	254,000	254,000	127,000	254,000	254,000	254,000
51-40-820	INFORMATION SYSTEMS SERVICES	150,000	150,000	75,000	150,000	150,000	150,000
51-40-830	FLEET MGMT SERVICES	25,000	25,000	12,500	25,000	25,000	25,000
51-40-880	NONRECIP UTILITY TRANSFER OUT	90,816	104,378	-	-	40,000	40,000
51-40-890	PENSION EXPENSE	109,606	199,686	-	-		
<b>TOTAL OTHER</b>		629,422	733,064	214,500	429,000	469,000	469,000
<b>TOTAL WATER UTILITY REVENUES</b>		4,420,433	4,664,255	2,322,749	6,657,000	5,700,000	5,780,000
<b>TOTAL WATER UTILITY EXPENSES</b>		-	1,941,422	-	-	-	-
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>		4,420,433	4,650,655	3,251,416	6,657,000	5,700,000	5,780,000
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>		349,390	13,600	(928,667)	-	-	-



**Budget Worksheet  
Fiscal Year 2027  
SEWER UTILITY**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>REVENUE</b>							
52-37-120 NONRECIP UTILITY REVENUE	7,898	7,898	-	5,000	5,000	5,000	
52-37-350 TREATMENT CHARGES	3,189,305	4,419,189	2,411,334	4,745,000	5,315,000	5,315,000	
<b>TOTAL REVENUE</b>	<b>3,197,203</b>	<b>4,427,087</b>	<b>2,411,334</b>	<b>4,750,000</b>	<b>5,320,000</b>	<b>5,320,000</b>	<b>-</b>
<b>MISCELLANEOUS REVENUE</b>							
52-38-100 INTEREST EARNINGS	41,933	36,889	15,399	20,000	35,000	35,000	
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>41,933</b>	<b>36,889</b>	<b>15,399</b>	<b>20,000</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>PERSONNEL</b>							
52-40-110 SALARIES AND WAGES	3,930	18,745	14,781	15,000	20,000	20,000	
52-40-120 WAGES - PART TIME	-	-	-	-	-	-	
52-40-130 EMPLOYEE BENEFITS	811	2,998	2,471	8,000	5,000	5,000	
<b>TOTAL PERSONNEL</b>	<b>4,741</b>	<b>21,743</b>	<b>17,253</b>	<b>23,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>							
52-40-240 OFFICE SUPPLIES AND EXPENSE	-	-	-	-	-	-	
52-40-250 EQUIP. SUPPLIES AND MNT.	-	-	-	1,000	1,000	1,000	
52-40-480 SPECIAL DEPARTMENT SUPPLIES	-	-	-	-	-	-	
52-40-540 BAD DEBT / (RECOVERED)	767	1,244	-	-	-	-	
52-40-580 BANK CHARGES	19,901	28,762	15,669	20,000	30,000	30,000	
52-40-650 DEPRECIATION	688	689	-	-	-	-	
52-40-810 ADMINISTRATIVE SERVICES	101,000	101,000	50,500	101,000	101,000	101,000	
52-40-880 NONRECIP UTILITY TRANSFER OUT	7,898	7,898	-	-	8,000	8,000	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>130,255</b>	<b>139,593</b>	<b>66,169</b>	<b>122,000</b>	<b>140,000</b>	<b>140,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
SEWER UTILITY**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>							
52-40-740 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-
52-40-750 CAPITAL OUTLAY - INFRASTR.	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>	-	-	-	-	-	-	-
<b>OTHER</b>							
52-40-910 PAYMENT TO SEWER DISTRICTS	3,095,873	4,267,050	1,989,588	4,625,000	5,190,000	5,190,000	
<b>TOTAL OTHER</b>	3,095,873	4,267,050	1,989,588	4,625,000	5,190,000	5,190,000	-
<b>TOTAL SEWER UTILITY REVENUES</b>	3,239,136	4,463,976	2,426,733	4,770,000	5,355,000	5,355,000	-
	-	-	-	-			
<b>TOTAL SEWER UTILITY EXPENSES</b>	3,230,868	4,428,386	2,073,010	4,770,000	5,355,000	5,355,000	-
	-	-	-	-			
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>	8,268	35,590	353,723	-	-	-	-



**Budget Worksheet  
Fiscal Year 2027  
POWER UTILITY**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget

REVENUE						
53-37-510	ELECTRICITY SALES - TAXABLE	14,822,030	16,384,765	10,521,462	16,893,000	18,884,000
53-37-511	ELECTRICITY SALES - EXEMPT	2,455,036	2,591,336	1,471,765	2,825,000	2,967,000
53-37-512	ENERGY SALES AND USE TAX	1,037,470	1,138,554	772,306	1,185,000	1,311,000
53-37-550	REPAIR FEES	(8,687)	7,404	19,996	-	-
53-37-580	RENTAL POLE ATTACHMENTS	118,592	110,600	-	-	-
53-37-600	IMPACT FEES	280,432	323,504	292,035	1,500,000	140,000
53-37-625	GENERLINK GENERATOR ADAPTER	-	-	-	-	-
53-37-630	REIMBURSEMENTS - UAMPS/ICPA	32,432	29,097	1,822	15,000	15,000
53-37-650	RECONNECT CHARGES	4,100	2,350	600	-	-
53-37-651	TEMPORARY CONNECTION FEES	12,759	10,568	40,255	-	-
53-37-660	EXTENSION FEES	307,806	164,351	290,360	500,000	500,000
53-37-670	NONRECIP UTILITY REVENUE	366,210	366,444	-	225,000	225,000
<b>TOTAL REVENUE</b>		<b>19,428,181</b>	<b>21,128,973</b>	<b>13,410,600</b>	<b>23,143,000</b>	<b>24,042,000</b>

MISCELLANEOUS REVENUE						
53-38-100	INTEREST EARNINGS	418,838	306,725	108,653	-	-
53-38-200	PENALTIES - DELINQUENT ACCTS.	71,231	70,146	34,993	-	-
53-38-400	SALE OF ASSETS	16,863	26,125	22,325	-	-
<b>53-38-700</b>	<b>RETAINED EARNINGS - REV</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,318,000</b>	<b>956,000</b>
53-38-800	SALE OF PROPERTY	4,675	-	-	-	-
53-38-901	MISCELLANEOUS	828	4,962	8,701	-	-
53-38-950	FEMA	-	-	-	-	-



**Budget Worksheet  
Fiscal Year 2027  
POWER UTILITY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget
<b>TOTAL MISCELLANEOUS REVENUE</b>		512,435	407,958	174,672	1,318,000	956,000
<b>PERSONNEL</b>						
53-40-110	SALARIES - MAINTENANCE	1,518,254	1,596,890	813,651	1,319,000	1,562,000
53-40-111	WAGES PART TIME	-	-	-	31,000	31,000
53-40-120	SALARIES - NEW CONSTRUCTION	889	99,549	102,805	461,000	469,000
53-40-130	EMPLOYEE BENEFITS	495,145	494,605	409,133	870,000	870,000
53-40-145	SAFETY INCENTIVE ALLOWANCE	-	-	-	2,000	
53-40-150	EMPL APPRECIATION ALLOWANCE	9,253	8,874	6,378	9,000	8,000
<b>TOTAL PERSONNEL</b>		2,023,540	2,199,918	1,331,966	2,692,000	2,940,000
<b>OPERATIONS &amp; MAINTENANCE</b>						
53-40-190	POWER BOARD EXPENSES	330	-	-	-	-
53-40-210	BOOKS, SUB., AND MEMBERSHIPS	-	-	334	1,000	1,000
53-40-220	PUBLIC NOTICES	-	-	-	500	500
53-40-230	TRAVEL	11,147	7,812	3,938	10,000	10,000
53-40-240	OFFICE SUPPLIES AND EXPENSE	11,664	6,251	4,552	10,000	10,000
53-40-250	EQUIP. SUPPLIES AND MNT.	53,623	36,024	26,614	50,000	70,000
53-40-251	EQUIPMENT - HAND TOOLS	21,748	49,954	39,890	50,000	50,000
53-40-260	BLDGS. & GROUND SUP. & MNT.	10,645	-	-	1,500	1,500
53-40-270	UTILITIES	5,227	2,782	690	5,000	5,000
53-40-280	TELEPHONE	23,203	20,168	10,972	20,000	20,000
53-40-310	PROFESSIONAL & TECHNICAL	12,248	41,145	14,468	25,000	25,000
53-40-311	PROFESSIONAL ANSWERING SERVICE	2,184	-	-	-	-



**Budget Worksheet  
Fiscal Year 2027  
POWER UTILITY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget
53-40-330	EDUCATION AND TRAINING	34,990	33,244	24,932	30,000	35,000
53-40-460	POWER PURCHASES	13,424,625	14,661,849	6,705,101	15,200,000	15,300,000
53-40-480	SPECIAL DEPARTMENT SUPPLIES	27,097	42,515	19,065	40,000	40,000
53-40-510	INSURANCE	53,677	58,970	60,226	60,000	67,000
53-40-540	BAD DEBT / (RECOVERED)	11,548	3,165	-	13,000	13,000
53-40-560	EQUIPMENT RENTAL	-	-	-	3,000	4,500
53-40-570	EQUIPMENT LEASE PAYMENT	15,721	15,008	16,445	16,000	16,500
53-40-580	BANK CHARGES (CREDIT CARDS)	117,946	133,141	81,762	120,000	120,000
53-40-610	SUBSTATION MAINTENANCE	105,066	102,732	36,943	200,000	200,000
53-40-625	CONTRACT - TREE TRIMMING	360,991	355,359	167,189	375,000	375,000
53-40-630	IMPROVEMENTS - MAINTENANCE	99,429	277,033	190,269	500,000	500,000
53-40-635	MY METER PROJECT	-	22,140	22,140	20,000	23,000
53-40-645	BLUE STAKE REQUESTS	8,306	5,225	2,605	7,000	7,000
53-40-650	DEPRECIATION	906,820	957,761	-	-	-
53-40-655	OUTAGE MANAGEMENT SOFTWARE	196,186	56,704	58,721	60,000	62,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>15,514,420</b>	<b>16,888,982</b>	<b>7,486,856</b>	<b>16,817,000</b>	<b>16,956,000</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>						
53-40-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-	250,000
53-40-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	20,000	-
53-40-750	CAPITAL OUTLAY - INFRASTR.	-	-	980,518	2,477,000	1,815,000
53-40-760	CAPITAL OUTLAY - VEHICLES	-	931	123,354	450,000	700,000
53-40-724	OPERATIONS CENTER PROJECT	-	-	-	-	206,000
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>-</b>	<b>931</b>	<b>1,103,872</b>	<b>2,947,000</b>	<b>2,971,000</b>



**Budget Worksheet  
Fiscal Year 2027  
POWER UTILITY**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget
<b>OTHER</b>					
53-40-810 ADMINISTRATIVE SERVICES	305,000	305,000	152,500	305,000	305,000
53-40-820 INFORMATION SYSTEMS SERVICES	220,000	220,000	110,000	220,000	220,000
53-40-830 FLEET MGMT SERVICES	40,000	40,000	20,000	40,000	40,000
53-40-880 NONRECIP UTILITY TRANSFER OUT	366,210	366,444	-	225,000	225,000
53-40-890 PENSION EXPENSE	185,488	328,056	-	-	-
53-40-920 TRANSFER TO GEN FUND - EUT	1,037,470	1,130,804	772,306	1,185,000	1,311,000
53-40-930 PAYMENT IN LIEU OF PROP TAX	26,792	28,311	-	30,000	30,000
<b>TOTAL OTHER</b>	<b>2,180,960</b>	<b>2,418,615</b>	<b>1,054,806</b>	<b>2,005,000</b>	<b>2,131,000</b>
<b>TOTAL POWER UTILITY REVENUES</b>	<b>19,940,616</b>	<b>21,536,931</b>	<b>13,585,272</b>	<b>24,461,000</b>	<b>24,998,000</b>
	-	-	-	-	
<b>TOTAL POWER UTILITY EXPENSES</b>	<b>19,718,920</b>	<b>21,508,446</b>	<b>10,977,501</b>	<b>24,461,000</b>	<b>24,998,000</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**PRESSURE IRRIGATION UTILITY**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>REVENUE</b>							
54-37-100 SERVICE FEES - UTILITY	1,662,910	1,674,486	842,567	1,727,000	1,737,000	1,737,000	
<b>TOTAL REVENUE</b>	<b>1,662,910</b>	<b>1,674,486</b>	<b>842,567</b>	<b>1,727,000</b>	<b>1,737,000</b>	<b>1,737,000</b>	<b>-</b>
<b>MISCELLANEOUS REVENUE</b>							
54-38-100 INTEREST EARNINGS	5,884	3,656	964	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>5,884</b>	<b>3,656</b>	<b>964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL</b>							
54-40-110 SALARIES AND WAGES	3,263	10,595	3,256	15,000	20,000	20,000	
54-40-120 WAGES PART TIME	-	-	-	-	-	-	-
54-40-130 EMPLOYEE BENEFITS	661	1,797	575	8,000	5,000	5,000	
<b>TOTAL PERSONNEL</b>	<b>3,924</b>	<b>12,392</b>	<b>3,831</b>	<b>23,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>OPERATIONS &amp; MAINTENANCE</b>							
54-40-540 BAD DEBT / (RECOVERED)	236	311	-	-			
54-40-580 BANK CHARGES	10,255	10,899	5,475	8,000	11,000	11,000	
54-40-810 ADMINISTRATIVE SERVICES	101,000	101,000	50,500	101,000	101,000	101,000	
54-40-910 PAYMENTS TO DAVIS AND WEBER	1,586,319	1,597,139	670,340	1,595,000	1,600,000	1,600,000	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>1,697,810</b>	<b>1,709,349</b>	<b>726,315</b>	<b>1,704,000</b>	<b>1,712,000</b>	<b>1,712,000</b>	<b>-</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>							
<b>TOTAL PRESSURE IRRIGATION UTILITY REVENUES</b>	<b>1,668,794</b>	<b>1,678,142</b>	<b>843,531</b>	<b>1,727,000</b>	<b>1,737,000</b>	<b>1,737,000</b>	<b>-</b>
	-	-	-	-			
<b>TOTAL PRESSURE IRRIGATION UTILITY EXPENSES</b>	<b>1,701,734</b>	<b>1,721,741</b>	<b>730,146</b>	<b>1,727,000</b>	<b>1,737,000</b>	<b>1,737,000</b>	<b>-</b>
	-	-	-	-			
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>	<b>(32,940)</b>	<b>(43,599)</b>	<b>113,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
SANITATION UTILITY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>REVENUE</b>								
55-37-120	NONRECIP UTILITY REVENUE	8,267	8,267	-	12,000	12,000	12,000	
55-37-700	SANITATION FEES	1,797,446	2,005,961	1,019,617	2,200,000	2,398,000	2,398,000	
55-37-710	RECYCLE FEES	794,124	817,917	428,755	840,000	891,000	891,000	
<b>TOTAL REVENUE</b>		<b>2,599,837</b>	<b>2,832,145</b>	<b>1,448,372</b>	<b>3,052,000</b>	<b>3,301,000</b>	<b>3,301,000</b>	<b>-</b>
<b>MISCELLANEOUS REVENUE</b>								
55-38-100	INTEREST EARNINGS	73,448	69,818	33,095	45,000	61,000	61,000	
55-38-700	RETAINED EARNINGS - REV	-	-	-	-	208,000	208,000	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>73,448</b>	<b>69,818</b>	<b>33,095</b>	<b>45,000</b>	<b>269,000</b>	<b>269,000</b>	<b>-</b>
<b>PERSONNEL</b>								
55-40-110	SALARIES AND WAGES	8,978	10,459	7,010	29,000	12,000	12,000	
55-40-120	WAGES - PART TIME	-	-	-	-	-	-	
55-40-130	EMPLOYEE BENEFITS	22,010	23,515	14,479	16,000	6,000	6,000	
<b>TOTAL PERSONNEL</b>		<b>30,987</b>	<b>33,974</b>	<b>21,488</b>	<b>45,000</b>	<b>18,000</b>	<b>18,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
SANITATION UTILITY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>OPERATIONS &amp; MAINTENANCE</b>								
55-40-241	COMPUTER, DEVICES & SOFTWARE	5,150	5,305	-	5,000	5,000	5,000	
55-40-250	EQUIPMENT, SUPPLIES, MNT.	-	-	12,000	6,000	6,000	6,000	
55-40-480	SPECIAL DEPARTMENT SUPPLIES	-	-	-	10,000	10,000	10,000	
55-40-510	INSURANCE	9,815	9,757	13,943	14,000	16,000	16,000	
55-40-540	BAD DEBT / (RECOVERED)	579	549	-	-			
55-40-580	BANK CHARGES	16,571	18,378	9,411	13,000	20,000	20,000	
55-40-610	WASTE SERVICES	37,641	39,458	11,756	40,000	42,000	42,000	
55-40-620	COLLECTION CONTRACT	551,104	617,611	272,390	642,000	668,000	668,000	
55-40-621	RECYCLE COLLECTION	232,956	233,578	103,061	282,000	291,000	291,000	
55-40-622	GREEN WASTE COLLECTION	232,433	243,114	107,223	256,000	264,000	264,000	
55-40-630	DISPOSAL CHARGES	1,103,698	984,964	383,050	1,293,000	1,474,000	1,474,000	
55-40-650	DEPRECIATION	67,555	74,947	-	-			
55-40-810	ADMINISTRATIVE SERVICES	152,000	152,000	76,000	152,000	152,000	152,000	
55-40-820	TOTER RECYCLE CARTS	78,964	122,997	41,282	120,000	120,000	120,000	
55-40-830	FLEET MGMT SERVICES	10,000	10,000	5,000	10,000	10,000	10,000	
55-40-880	NONRECIP UTILITY TRANSFER OUT	8,267	8,267	-	12,000	12,000	12,000	
55-40-990	RETAINED EARNINGS - EXP	-	-	-	197,000			
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>2,506,734</b>	<b>2,520,925</b>	<b>1,035,116</b>	<b>3,052,000</b>	<b>3,090,000</b>	<b>3,090,000</b>	<b>-</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>								
55-40-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	406,000	406,000	
	OPERATIONS CENTER PROJECT					56,000	56,000	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>462,000</b>	<b>462,000</b>	<b>-</b>
<b>TOTAL SANITATION UTILITY REVENUES</b>		<b>2,673,285</b>	<b>2,901,963</b>	<b>1,481,468</b>	<b>3,097,000</b>	<b>3,570,000</b>	<b>3,570,000</b>	<b>-</b>
<b>TOTAL SANITATION UTILITY EXPENSES</b>		<b>2,537,721</b>	<b>2,554,899</b>	<b>1,056,604</b>	<b>3,097,000</b>	<b>3,570,000</b>	<b>3,570,000</b>	<b>-</b>
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>		<b>135,564</b>	<b>347,064</b>	<b>424,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
STORM WATER UTILITY**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

REVENUE							
56-37-100	STORM WATER FEES	1,253,315	1,271,300	764,379	1,504,000	1,905,000	1,905,000
56-37-120	NONRECIP UTILITY REVENUE	21,718	21,718	-	25,000	25,000	25,000
56-37-650	DEVELOPER NONCASH CONTRIBUTION	359,159	725,848	-	-	-	-
<b>TOTAL REVENUE</b>		<b>1,634,192</b>	<b>2,018,866</b>	<b>764,379</b>	<b>1,529,000</b>	<b>1,930,000</b>	<b>1,930,000</b>

MISCELLANEOUS REVENUE							
56-38-100	INTEREST EARNINGS	69,869	51,204	21,257	45,000	45,000	45,000
56-38-700	RETAINED EARNINGS - REV	-	-	-	252,000	48,555	92,555
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>69,869</b>	<b>51,204</b>	<b>21,257</b>	<b>297,000</b>	<b>93,555</b>	<b>137,555</b>

PERSONNEL							
56-40-110	SALARIES AND WAGES	518,266	529,184	268,312	493,000	551,000	581,000
56-40-120	WAGES - PART TIME	-	-	-	8,000	8,000	8,000
56-40-130	EMPLOYEE BENEFITS	210,783	190,804	143,905	277,000	271,000	285,000
<b>TOTAL PERSONNEL</b>		<b>729,049</b>	<b>719,988</b>	<b>412,217</b>	<b>778,000</b>	<b>830,000</b>	<b>874,000</b>



**Budget Worksheet  
Fiscal Year 2027  
STORM WATER UTILITY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
		FY 24	FY 25	FY 26	FY 26	FY 27		
		Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>OPERATIONS &amp; MAINTENANCE</b>								
56-40-230	TRAVEL	-	-	162	-	2,000	2,000	
56-40-240	OFFICE SUPPLIES AND EXPENSE	12,119	11,870	7,406	10,000	12,000	12,000	
56-40-241	COMPUTER, DEVICES & SOFTWARE	9,677	9,312	1,329	9,500	9,500	9,500	
56-40-250	EQUIP. SUPPLIES AND MNT.	27,774	25,548	24,483	27,000	28,000	28,000	
56-40-260	BLDGS. & GROUND SUP. & MNT.	-	-	-	10,000	10,000	10,000	
56-40-270	UTILITIES	-	-	-	1,000	1,000	1,000	
56-40-280	TELEPHONE	5,092	4,427	2,471	8,000	8,000	8,000	
56-40-310	PROFESSIONAL & TECHNICAL	102,900	43,573	2,997	70,000	70,000	70,000	
56-40-320	INSPECTION AND MAINTENANCE	19,156	14,533	1,875	50,000	60,000	60,000	
56-40-330	EDUCATION AND TRAINING	2,395	2,479	1,240	6,000	6,000	6,000	
56-40-480	SPECIAL SUPPLIES	15,454	14,427	2,332	36,000	39,000	39,000	
56-40-495	STORM WATER PERMIT	1,750	5,060	6,455	8,000	8,000	8,000	
56-40-510	INSURANCE	29,548	37,077	39,837	40,000	40,000	40,000	
56-40-520	EASEMENTS AND AGREEMENTS	-	-	-	15,000	15,000	15,000	
56-40-540	BAD DEBT / (RECOVERED)	(24)	(28)	-	-			
56-40-560	EQUIPMENT RENTAL	6,817	7,340	7,340	12,000	12,500	12,500	
56-40-580	BANK CHARGES	8,031	8,274	4,968	6,900	9,000	9,000	
56-40-630	CURB AND GUTTER MAINTENANCE	27,432	64,970	20,251	155,000	170,000	170,000	
56-40-645	BLUE STAKE REQUESTS	3,025	2,323	841	3,600	4,000	4,000	
56-40-650	DEPRECIATION	631,823	654,032	-	-			
56-40-670	MATERIAL PROCESSING	35,887	-	-	-	40,000	40,000	
56-40-810	ADMINISTRATIVE SERVICES	101,000	101,000	50,500	101,000	101,000	101,000	
56-40-820	INFORMATION SYSTEMS SERVICES	100,000	100,000	50,000	100,000	100,000	100,000	
56-40-830	FLEET MGMT SERVICES	33,000	33,000	16,500	33,000	33,000	33,000	
56-40-880	NONRECIP UTILITY TRANSFER OUT	21,718	21,718	-	25,000	25,000	25,000	
56-40-890	PENSION EXPENSE	59,019	94,896	-	-			
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>1,253,592</b>	<b>1,255,831</b>	<b>240,987</b>	<b>727,000</b>	<b>803,000</b>	<b>803,000</b>	<b>-</b>



**Budget Worksheet  
Fiscal Year 2027  
STORM WATER UTILITY**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027		
	FY 24	FY 25	FY 26	FY 26	FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>							
56-40-720 CAPITAL OUTLAY - BUILDINGS	-	-	-	-			
56-40-740 CAPITAL OUTLAY - EQUIPMENT	-	667	25,925	-			
56-40-750 CAPITAL OUTLAY - INFRASTR.	-	-	-	150,000	60,000	60,000	
56-40-760 CAPITAL OUTLAY - VEHICLES	-	-	-	171,000	241,000	241,000	
OPERATIONS CENTER PROJECT					89,555	89,555	
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>	-	667	25,925	321,000	390,555	390,555	-
<b>TOTAL STORM WATER UTILITY REVENUES</b>	1,704,060	2,070,070	785,636	1,826,000	2,023,555	2,067,555	-
<b>TOTAL STORM WATER UTILITY EXPENSES</b>	-	-	-	-	-	-	-
<b>TOTAL STORM WATER UTILITY EXPENSES</b>	1,982,642	1,976,486	679,129	1,826,000	2,023,555	2,067,555	-
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>	(278,581)	93,584	106,507	-	0	0	-

RESOLUTION NO. 26-

A RESOLUTION ADOPTING A SCHEDULE OF FISCAL YEAR 2027 COUNCIL APPROVED POSITIONS AND COMPENSATION SCHEDULES FOR CITY OFFICIALS AND EMPLOYEES.

WHEREAS, the Kaysville City Council, after giving due notice required by statute and holding a public hearing as required, desires to incorporate as part of the Fiscal Year 2027 Budget a schedule of Council Approved Positions and a Compensation Schedule for City officials and employees as part of said budget:

NOW THEREFORE, BE IT RESOLVED BY THE KAYSVILLE CITY COUNCIL:

1. The City Council hereby adopts a schedule of Fiscal Year 2027 Council Approved Positions and a Compensation Schedule for City Officials and Employees with an effective date of July 1, 2026. The Schedules are attached hereto as Exhibit A and incorporated herein by this reference.
2. The effective date of this resolution shall be the date of adoption.

APPROVED and ADOPTED this 18th day of June 2026.

\_\_\_\_\_  
Tamara Tran  
Mayor

ATTEST:

\_\_\_\_\_  
Annemarie Plaizier  
City Recorder



# Kaysville City

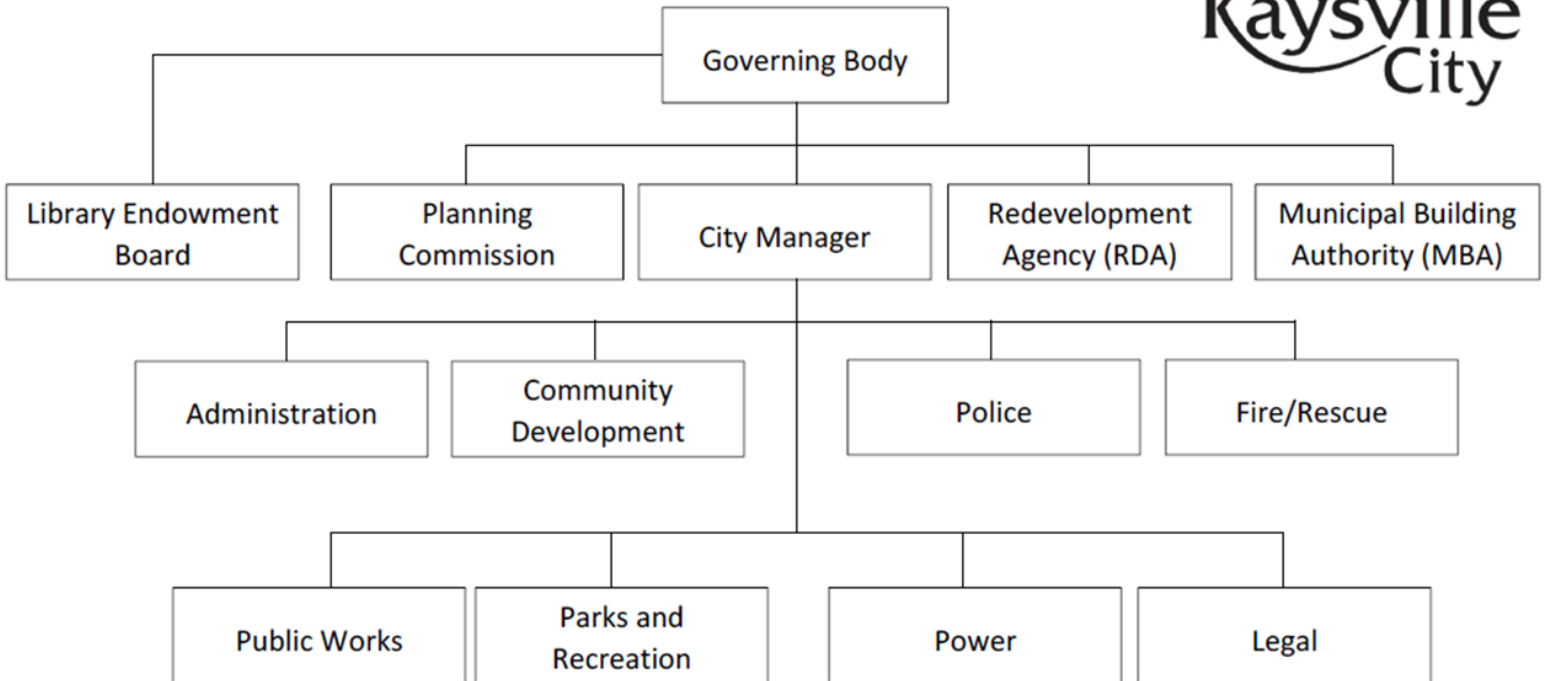
**FY 2027**

**Modified Tentative**

**Budget**

**Human Resources**

# Organization Table



Architectural Review Committee	Civic Committee	Youth City Council	Youth Court	CERT	Heritage Park Committee
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# Human Resource Schedule



Current Positions and Staffing by Department							
Department			Comments	FY 2026		FY 2027	
				Position	Cost	Position	Cost
City Manager	1	FT					
<b>Administration</b>							
Finance/Administrative Services Director	1	FT					
City Recorder	1	FT					
Human Resource Manager	1	FT					
Utility Billing Clerk	1	FT					
Accounting Clerk	1	FT					
Cash Receipting Clerk	1	FT					
Human Recourses Specialist	1	FT				1	\$ 94,000
Deputy Finance Director	1	FT					
Mechanic Shop Foreman	1	FT					
Mechanic	1	FT					
<b>Information Systems</b>							
Information Systems Director	1	FT					
Network Administrator	1	FT					
GIS Administrator	1	FT					
Onbase Systems Analyst	1	FT					
AMI IT Technician III	1	FT					
IT Tech I		1 PT				1	?
<b>Legal</b>							
City Attorney	1	FT					
Paralegal	1	FT					
Assistant City Attorney	1	FT					
<b>Parks &amp; Recreation, Buildings, Cemetery</b>							
Parks and Recreation Director	1	FT					
Parks Superintendent	1	FT					
Recreation Superintendent	1	FT					
Parks Foreman	1	FT					
Lead Worker	2	FT		1	\$ 95,462	1	\$ 95,000
Crew Leader	3	FT				1	\$ 89,000
Recreation Coordinator	2	FT				1	\$ 79,000
PT Recreation Specialist	1	PT B					
Cemetery Sexton	1	FT					
Office Clerk II		PT B		1	\$ 66,500	1	\$ 66,500
Admin Office Assistant (convert PT to FT)	3	PT NB		-2	\$ (44,000)	-1	\$ (22,000)
Temporary Rec Worker	Varies	Temp					
Seasonal Worker	Varies	Seasonal					



Current Positions and Staffing by Department			Comments	FY 2026		FY 2027	
Department				Position	Cost	Position	Cost
<b>Community Development</b>							
Community Development Director	1	FT					
Building Official	1	FT					
Building Inspector II	1	FT					
Building Inspector I	1	FT					
City Planner	1	FT					
Building Permit Technician Lead	1	FT					
Business License Specialist	1	FT					
Office Clerk II	1	FT					
<b>Public Works</b>							
Public Works Director	1	FT					
Public Works Foreman	1	FT					
City Engineer	1	FT					
Streets Manager	1	FT					
Drinking Water Manager	1	FT					
Storm Water Manager	1	FT					
Maintenance Worker IV	3	FT					
Maintenance Worker III	8	FT					
Maintenance Worker II	1	FT					
Public Works Inspector	1	FT					
Water Quality and Backflow Administrator	1	FT					
Water Technical Aide	1	FT					
Locator							
Administrative Assistant - Secretary	1	FT					
Laborer	Varies	Seasonal					
<b>Police</b>							
Police Chief	1	FT					
Assistant Police Chief	1	FT					
Lieutenant	2	FT					
Sergeant	6	FT					
Master Officer	4	FT					
Police Officer III	13	FT					
Police Officer III	1	PT NB					
Police Officer II	7	FT					
Victim Advocate	1	FT					
Support Services Supervisor	1	FT					
Evidence and Records Custodian	1	FT					
Records Clerk	1	PT NB					
Crossing Guard	35	PT NB					
Office Clerk							
			1	\$ 71,197			



Current Positions and Staffing by Department			FY 2026		FY 2027	
Department			Position	Cost	Position	Cost
<b>Fire</b>						
Fire Chief	1	FT				
Fire Captain Paramedic	1	FT				
Fire Captain AEMT	2	FT				
Fire Engineer Paramedic	2	FT				
Fire Engineer AEMT	1	FT				
Firefighter Paramedic	7	FT				
Firefighter AEMT	8	FT	3	\$ 337,340	3	\$ 337,340
Administrative Assistant - Secretary	1	FT				
PT Firefighter	Varies	PT NB		\$ (242,324)		\$ (242,324)
Training Battalion Chief					1	?
<b>Power</b>						
Power Director	1	FT				
Resource Service Manager	1	FT				
Line Operations Supervisor	1	FT				
Senior Line Supervisor	3	FT				
Substation Technician Supervisor	1	FT				
Journeyman Lineman	3	FT				
Meter Technician	1	FT	1	\$ 136,839		
Journeyman Substation Technician			1	\$ 130,404	1	\$ 129,528
Apprentice Lineman	3	FT				
Locator	1	FT				
Administrative Assistant - Secretary	1	FT				
Laborer	Varies	Temp				
			10	1,080,974	11	812,044

137 Full Time Positions  
 1 Part Time Positions - Benefited  
 40 Part Time Positions - Non Benefited  
 Varies Seasonal/Temporary

**KAYSVILLE CITY  
PROPOSED COMPENSATION PLAN FY 2027**

FY 27 PROPOSED COMPENSATION PLAN  
2.50% Market Adjustment Included

**Council Approved Positions**

	Annual Compensation			Conversion to Hourly Rate		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
	<b>Administration Department</b>					
City Manager	\$151,923.20	\$178,526.40	\$205,108.80	\$73.04	\$85.83	\$98.61
Finance/Administrative Services Director	\$120,723.20	\$141,856.00	\$162,968.00	\$58.04	\$68.20	\$78.35
Deputy Finance Director	\$84,281.60	\$99,028.80	\$113,776.00	\$40.52	\$47.61	\$54.70
Senior Accountant	\$84,281.60	\$99,028.80	\$113,776.00	\$40.52	\$47.61	\$54.70
Human Resource Manager	\$72,363.20	\$85,030.40	\$97,697.60	\$34.79	\$40.88	\$46.97
Mechanic Shop Foreman	\$70,033.60	\$82,305.60	\$94,556.80	\$33.67	\$39.57	\$45.46
Mechanic	\$61,110.40	\$71,801.60	\$82,492.80	\$29.38	\$34.52	\$39.66
City Recorder	\$69,139.20	\$81,244.80	\$93,329.60	\$33.24	\$39.06	\$44.87
Accounting Clerk	\$54,059.20	\$63,523.20	\$72,987.20	\$25.99	\$30.54	\$35.09
Utility Billing Clerk	\$51,376.00	\$60,382.40	\$69,368.00	\$24.70	\$29.03	\$33.35
Customer Service Representative	\$51,376.00	\$60,382.40	\$69,368.00	\$24.70	\$29.03	\$33.35
Office Clerk II	\$45,052.80	\$52,936.00	\$60,819.20	\$21.66	\$25.45	\$29.24
Office Clerk I	\$40,331.20	\$47,382.40	\$54,433.60	\$19.39	\$22.78	\$26.17
<b>IT Department</b>						
Information Systems Director	\$112,361.60	\$132,038.40	\$151,694.40	\$54.02	\$63.48	\$72.93
GIS Administrator	\$75,420.80	\$88,628.80	\$101,816.00	\$36.26	\$42.61	\$48.95
Network Administrator	\$81,536.00	\$95,804.80	\$110,073.60	\$39.20	\$46.06	\$52.92
Onbase Systems Analyst	\$71,448.00	\$83,948.80	\$96,449.60	\$34.35	\$40.36	\$46.37
AMI IT Technician III	\$71,115.20	\$83,574.40	\$96,012.80	\$34.19	\$40.18	\$46.16
<b>Community Development Department</b>						
Community Development Director	\$129,958.40	\$152,713.60	\$175,448.00	\$62.48	\$73.42	\$84.35
Building Official	\$88,670.40	\$104,187.20	\$119,704.00	\$42.63	\$50.09	\$57.55
Building Inspector III	\$66,788.80	\$78,478.40	\$90,168.00	\$32.11	\$37.73	\$43.35
Building Inspector II	\$64,417.60	\$75,691.20	\$86,964.80	\$30.97	\$36.39	\$41.81
Senior Planner	\$74,838.40	\$87,942.40	\$101,025.60	\$35.98	\$42.28	\$48.57
Building Inspector I	\$61,526.40	\$72,300.80	\$83,054.40	\$29.58	\$34.76	\$39.93
City Planner	\$57,907.20	\$68,057.60	\$78,187.20	\$27.84	\$32.72	\$37.59
Code Enforcement Officer	\$56,971.20	\$66,934.40	\$76,897.60	\$27.39	\$32.18	\$36.97
Executive Assistant	\$56,430.40	\$66,310.40	\$76,190.40	\$27.13	\$31.88	\$36.63
Building Permit Technician Lead	\$56,201.60	\$66,040.00	\$75,878.40	\$27.02	\$31.75	\$36.48
Building Permit Technician	\$49,150.40	\$57,761.60	\$66,352.00	\$23.63	\$27.77	\$31.90
Business License Specialist	\$49,940.80	\$58,676.80	\$67,412.80	\$24.01	\$28.21	\$32.41
Office Clerk II	\$45,052.80	\$52,936.00	\$60,819.20	\$21.66	\$25.45	\$29.24
Office Clerk I	\$40,331.20	\$47,382.40	\$54,433.60	\$19.39	\$22.78	\$26.17

**KAYSVILLE CITY  
PROPOSED COMPENSATION PLAN FY 2027**

Council Approved Positions		FY 27 PROPOSED COMPENSATION PLAN					
		2.50% Market Adjustment Included					
		Annual Compensation			Conversion to Hourly Rate		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum	
<b>Fire Department</b>							
Fire Chief	\$132,308.80	\$155,459.20	\$178,609.60	\$63.61	\$74.74	\$85.87	
Fire Captain Paramedic	\$93,300.48	\$109,636.80	\$125,944.00	\$32.04	\$37.65	\$43.25	
Fire Captain AEMT	\$89,602.24	\$105,297.92	\$120,964.48	\$30.77	\$36.16	\$41.54	
Fire Marshal/Inspector	\$83,399.68	\$98,017.92	\$112,607.04	\$28.64	\$33.66	\$38.67	
Fire Engineer Paramedic	\$78,740.48	\$92,514.24	\$106,288.00	\$27.04	\$31.77	\$36.50	
Fire Engineer AEMT	\$68,897.92	\$80,953.60	\$93,009.28	\$23.66	\$27.80	\$31.94	
Firefighter Paramedic	\$68,927.04	\$80,982.72	\$93,038.40	\$23.67	\$27.81	\$31.95	
Firefighter AEMT	\$60,045.44	\$70,557.76	\$81,070.08	\$20.62	\$24.23	\$27.84	
Administrative Assistant - Secretary	\$53,643.20	\$63,024.00	\$72,404.80	\$25.79	\$30.30	\$34.81	
Office Clerk II	\$45,052.80	\$52,936.00	\$60,819.20	\$21.66	\$25.45	\$29.24	
Office Clerk I	\$40,331.20	\$47,382.40	\$54,433.60	\$19.39	\$22.78	\$26.17	
2912 Hourly Rate							
<b>Legal Department</b>							
City Attorney	\$151,923.20	\$178,526.40	\$205,108.80	\$73.04	\$85.83	\$98.61	
Paralegal	\$60,132.80	\$70,657.60	\$81,182.40	\$28.91	\$33.97	\$39.03	
Assistant City Attorney	\$118,352.00	\$139,068.80	\$159,764.80	\$56.90	\$66.86	\$76.81	
<b>Parks and Recreation Department</b>							
Parks and Recreation Director	\$111,571.20	\$131,102.40	\$150,612.80	\$53.64	\$63.03	\$72.41	
Recreation Superintendent	\$84,448.00	\$99,236.80	\$114,004.80	\$40.60	\$47.71	\$54.81	
Parks Superintendent	\$84,052.80	\$98,758.40	\$113,464.00	\$40.41	\$47.48	\$54.55	
Cemetery Sexton	\$66,664.00	\$78,332.80	\$90,001.60	\$32.05	\$37.66	\$43.27	
Parks Foreman	\$68,827.20	\$80,870.40	\$92,913.60	\$33.09	\$38.88	\$44.67	
Parks Maintenance Supervisor	\$68,827.20	\$80,870.40	\$92,913.60	\$33.09	\$38.88	\$44.67	
Parks Maintenance Crew Lead	\$59,404.80	\$69,804.80	\$80,184.00	\$28.56	\$33.56	\$38.55	
Lead Worker	\$59,404.80	\$69,804.80	\$80,184.00	\$28.56	\$33.56	\$38.55	
Recreation Coordinator	\$57,283.20	\$67,308.80	\$77,334.40	\$27.54	\$32.36	\$37.18	
Parks Maintenance Specialist III	\$54,641.60	\$64,209.60	\$73,756.80	\$26.27	\$30.87	\$35.46	
Crew Leader	\$54,641.60	\$64,209.60	\$73,756.80	\$26.27	\$30.87	\$35.46	
Marketing Coordinator	\$53,560.00	\$62,940.80	\$72,300.80	\$25.75	\$30.26	\$34.76	
PT Recreation Specialist	\$39,343.20	\$46,238.40	\$53,118.00	\$25.22	\$29.64	\$34.05	
Program Assistant	\$49,004.80	\$57,574.40	\$66,144.00	\$23.56	\$27.68	\$31.80	
Office Clerk II	\$45,052.80	\$52,936.00	\$60,819.20	\$21.66	\$25.45	\$29.24	
Office Clerk I	\$40,331.20	\$47,382.40	\$54,433.60	\$19.39	\$22.78	\$26.17	
75% of Full-time							

**KAYSVILLE CITY  
PROPOSED COMPENSATION PLAN FY 2027**

		FY 27 PROPOSED COMPENSATION PLAN					
		2.50% Market Adjustment Included					
Council Approved Positions		Annual Compensation			Conversion to Hourly Rate		
		Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
<b>Police Department</b>							
Police Chief		\$141,065.60	\$165,755.20	\$190,444.80	\$67.82	\$79.69	\$91.56
Assistant Police Chief		\$117,436.80	\$137,987.20	\$158,537.60	\$56.46	\$66.34	\$76.22
Lieutenant		\$107,244.80	\$126,027.20	\$144,788.80	\$51.56	\$60.59	\$69.61
Sergeant		\$94,952.00	\$111,571.20	\$128,190.40	\$45.65	\$53.64	\$61.63
Master Officer		\$82,347.20	\$96,761.60	\$111,176.00	\$39.59	\$46.52	\$53.45
Police Officer III		\$75,628.80	\$88,857.60	\$102,086.40	\$36.36	\$42.72	\$49.08
Support Services Supervisor		\$66,414.40	\$78,041.60	\$89,668.80	\$31.93	\$37.52	\$43.11
Police Officer II		\$69,971.20	\$82,222.40	\$94,452.80	\$33.64	\$39.53	\$45.41
Victim Advocate		\$62,774.40	\$73,756.80	\$84,739.20	\$30.18	\$35.46	\$40.74
Evidence and Records Custodian		\$55,827.20	\$65,603.20	\$75,379.20	\$26.84	\$31.54	\$36.24
Police Officer		\$66,206.40			\$31.83		
Administrative Assistant - Secretary		\$53,643.20	\$63,024.00	\$72,404.80	\$25.79	\$30.30	\$34.81
Office Clerk II		\$45,052.80	\$52,936.00	\$60,819.20	\$21.66	\$25.45	\$29.24
Office Clerk I		\$40,331.20	\$47,382.40	\$54,433.60	\$19.39	\$22.78	\$26.17
<b>Power Department</b>							
Power Director		\$131,019.20	\$153,961.60	\$176,883.20	\$62.99	\$74.02	\$85.04
Resource Service Manager		\$115,356.80	\$135,553.60	\$155,729.60	\$55.46	\$65.17	\$74.87
Power Operations Manager		\$128,044.80	\$150,467.20	\$172,868.80	\$61.56	\$72.34	\$83.11
Senior Line Supervisor		\$100,921.60	\$118,580.80	\$136,240.00	\$48.52	\$57.01	\$65.50
Substation Technician Supervisor		\$100,172.80	\$117,707.20	\$135,241.60	\$48.16	\$56.59	\$65.02
Journeyman Substation Technician		\$89,939.20	\$105,684.80	\$121,430.40	\$43.24	\$50.81	\$58.38
Journeyman Lineman		\$104,457.60	\$112,964.80	\$121,472.00	\$50.22	\$54.31	\$58.40
Apprentice Meter Technician 2		\$104,457.60	\$108,846.40	\$113,235.20	\$50.22	\$52.33	\$54.44
Apprentice Lineman - 4th Year		\$92,622.40	\$98,550.40	\$104,457.60	\$44.53	\$47.38	\$50.22
Apprentice Lineman - 3rd Year		\$88,108.80	\$90,376.00	\$92,622.40	\$42.36	\$43.45	\$44.53
Apprentice Lineman - 2nd Year		\$77,292.80	\$82,700.80	\$88,108.80	\$37.16	\$39.76	\$42.36
Apprentice Lineman - 1st Year				\$77,292.80			\$37.16
Locator		\$55,910.40	\$65,707.20	\$75,483.20	\$26.88	\$31.59	\$36.29
Groundworker		\$51,500.80	\$60,528.00	\$69,534.40	\$24.76	\$29.10	\$33.43
Administrative Assistant - Secretary		\$53,643.20	\$63,024.00	\$72,404.80	\$25.79	\$30.30	\$34.81
Office Clerk II		\$45,052.80	\$52,936.00	\$60,819.20	\$21.66	\$25.45	\$29.24
Office Clerk I		\$40,331.20	\$47,382.40	\$54,433.60	\$19.39	\$22.78	\$26.17
		Based on a % of Journeyman Lineman Position					
<b>Public Works Department</b>							
Public Works Director		\$127,940.80	\$150,342.40	\$172,723.20	\$61.51	\$72.28	\$83.04

**KAYSVILLE CITY  
PROPOSED COMPENSATION PLAN FY 2027**

FY 27 PROPOSED COMPENSATION PLAN  
2.50% Market Adjustment Included

**Council Approved Positions**

	Annual Compensation			Conversion to Hourly Rate		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Assistant Public Works Director	\$100,122.88	\$117,648.96	\$135,175.04	\$48.14	\$56.56	\$66.62
Public Works Foreman	\$93,579.20	\$109,948.80	\$126,318.40	\$44.99	\$52.86	\$60.73
City Engineer	\$118,185.60	\$138,881.60	\$159,556.80	\$56.82	\$66.77	\$76.71
Engineering Specialist	\$71,427.20	\$83,928.00	\$96,428.80	\$34.34	\$40.35	\$46.36
Drinking Water Manager	\$80,766.40	\$94,910.40	\$109,033.60	\$38.83	\$45.63	\$52.42
Storm Water Manager	\$75,088.00	\$88,233.60	\$101,358.40	\$36.10	\$42.42	\$48.73
Streets Manager	\$79,352.00	\$93,246.40	\$107,120.00	\$38.15	\$44.83	\$51.50
Public Works Inspector	\$65,582.40	\$77,064.00	\$88,545.60	\$31.53	\$37.05	\$42.57
Water Quality and Backflow Administrator	\$66,996.80	\$78,728.00	\$90,438.40	\$32.21	\$37.85	\$43.48
Maintenance Worker IV	\$64,376.00	\$75,649.60	\$86,902.40	\$30.95	\$36.37	\$41.78
Water Distribution Tech	\$58,635.20	\$68,889.60	\$79,144.00	\$28.19	\$33.12	\$38.05
Water Technical Aide	\$71,427.20	\$83,928.00	\$96,428.80	\$34.34	\$40.35	\$46.36
Maintenance Worker III	\$58,635.20	\$68,889.60	\$79,144.00	\$28.19	\$33.12	\$38.05
Compliance and Enforcement Administrator	\$56,971.20	\$66,934.40	\$76,897.60	\$27.39	\$32.18	\$36.97
Maintenance Worker II	\$54,641.60	\$64,209.60	\$73,756.80	\$26.27	\$30.87	\$35.46
Administrative Assistant - Secretary	\$53,643.20	\$63,024.00	\$72,404.80	\$25.79	\$30.30	\$34.81
Office Clerk II	\$45,052.80	\$52,936.00	\$60,819.20	\$21.66	\$25.45	\$29.24
Office Clerk I	\$40,331.20	\$47,382.40	\$54,433.60	\$19.39	\$22.78	\$26.17

**OTHER COMPENSATION**

Mayor \$24,585 annual  
 Council \$13,133 annual  
 For ORS purposes, tier 2 elected and appointed officials are considered part-time ineligible employees. However, Kaysville City has elected to make an 18% 401k contribution for all elected officials. The appointed officials below work as full-time employees and are an exception to this rule. They will be certified

Planning Commission and Power Commission \$30.00 per meeting

Per Diem Allowance - IRS rates - Travel in Utah Breakfast \$16 Lunch \$19 Dinner \$28

<https://www.gsa.gov/travel/plan-book/per-diem-rates>

Mileage Reimbursement: \$0.725 per mile (IRS Rate)

On-Call Pay: \$25.00 scheduled work days and \$50.00 non-working days

Police On-call pay - \$50 a day or \$350 a week

New IT On-Call pay - \$40 a day up to \$200 a week

Public Works On Call Pay - \$38 a day M-Th \$66 a day F-Su or \$350 a week

Power On Call Pay - \$56 a day M-Th \$96 a day F-Su or \$512 a week

**INCENTIVE PROGRAM**

Budget Annual Amount of \$600 per number of Department Employees

In addition to city employee events, Department Heads may grant cash incentive awards to an employee or group of employees that demonstrate exceptional effort or accomplishment beyond what is normally expected on the job for a unique event or over a sustained period of time.

Incentive awards are discretionary, not an entitlement, and are subject to the availability of funds and upon approval of the

# KAYSVILLE CITY PROPOSED COMPENSATION PLAN FY 2027

## Council Approved Positions

Fire Heavy Rescue Stipened - \$1 an hour

\*Fire Engineer/Captain Shift - Additional \$2/hour

\*When a firefighter is required to be the acting Engineer or Captain

Police FTO pay - \$2.50 an hour

Gym Reimbursement of \$20/month

Public Safety monthly cleaning allowance \$15/month

Police Annual Uniform Allowance - \$1,200 (Reimbursement Basis)

Fire (Full-Time) Annual Uniform Allowance - \$800

Fire (Part-Time) Annual Uniform Allowance - \$400

### Vehicle Allowance

City Manager \$6,600 or Use of City Vehicle

Attorney \$4,800 or Use of City Vehicle

Finance Director \$4,200 or Use of City Vehicle

Community Development Director \$4,200 or Use of City Vehicle

Police Chief City Vehicle

Fire Chief City Vehicle

Parks & Recreation Director \$4,200 or Use of City Vehicle

Public Works Director \$4,200 or Use of City Vehicle

Power Director \$4,200 or Use of City Vehicle

IT Director \$4,200 or Use of City Vehicle

### City Vehicle Fringe Benefit

Residence within Kaysville City - \$28.80/Pay Period

Residence outside Kaysville City - \$50.40/Pay Period

## FY 27 PROPOSED COMPENSATION PLAN

2.50% Market Adjustment Included

Annual Compensation			Conversion to Hourly Rate		
Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum

\*will be reviewed every year to make sure certificates are valid

**Kaysville City Corporation**  
**Compensation - Part Time, Temporary and Seasonal Positions**  
**Fiscal Year 2027**  
**Administrative Approved Positions**

<b>ADMINISTRATIVE</b>															
Interns	\$ 10.00	\$ 12.00	\$ 14.00	\$ 16.00											
Support	\$ 18.00	\$ 20.00	\$ 22.00	\$ 24.00											
<b>PARKS AND RECREATION</b>															
<i>Building (Limited Part-time)</i>															
Custodian	\$13.00	\$14.00	\$15.00	\$16.00	\$17.00	\$18.00									
<i>Cemetery-Parks (Seasonal)</i>															
Seasonal Maintenance Crew (Parks or Cemetery)	\$14.00	\$15.00	\$16.00	\$17.00	\$18.00	\$19.00									
Seasonal Mower Operator	\$15.00	\$16.00	\$17.00	\$18.00	\$19.00	\$20.00									
Seasonal Wide Area Mower Operator	\$16.00	\$17.00	\$18.00	\$19.00	\$20.00	\$21.00									
<i>Recreation (Temporary)</i>															
Temp Recreation Worker 1 (14-15)	\$9.00	\$9.50													
Temp Recreation Worker 2 (16-17)	\$10.00	\$10.50	\$11.00	\$11.50	\$12.00	\$12.50									
Temp Site Supervisor 1	\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50									
Temp Site Supervisor 2	\$15.00	\$16.00	\$17.00	\$18.00	\$19.00	\$20.00									
Temp Adult Scorekeeper	\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50									
<i>Department (Limited Part-time)</i>															
Administrative Support	\$ 16.00	\$ 17.00	\$ 18.00	\$ 19.00	\$ 20.00	\$ 21.00									
<b>POLICE</b>															
Crossing Guard	\$16.00	\$17.00	\$18.00												
Crossing Guard Supervisor	\$20.00														
<b>FIRE - Part-time</b>															
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Paramedic	\$ 24.53	\$ 25.26	\$ 26.02	\$ 26.80	\$ 27.60	\$ 28.43	\$ 29.28	\$ 30.16	\$ 31.07	\$ 32.00					
Fire Fighter II / EMT A	\$ 21.16	\$ 21.79	\$ 22.44	\$ 23.12	\$ 23.81	\$ 24.52	\$ 25.26	\$ 26.02	\$ 26.80	\$ 27.60	\$ 28.43	\$ 29.28	\$ 30.16	\$ 31.07	\$ 32.00
<b>PUBLIC WORKS</b>															
Laborer	\$ 15.00	\$ 16.00	\$ 17.00	\$ 18.00	\$ 19.00	\$ 20.00									
<b>POWER DEPARTMENT</b>															
Laborer	\$ 15.00	\$ 16.00	\$ 17.00	\$ 18.00	\$ 19.00	\$ 20.00									

RESOLUTION NO. 26-

A RESOLUTION ADOPTING CHANGES TO THE KAYSVILLE CITY CONSOLIDATED FEE SCHEDULE FOR FISCAL YEAR 2027

WHEREAS, the Kaysville City Council, after giving due notice and holding a public hearing on the Fiscal Year 2027 budget as required by statute, now desires to adopt a Consolidated Fee Schedule for Fiscal Year 2027 as part of said budget:

NOW THEREFORE, BE IT RESOLVED BY THE KAYSVILLE CITY COUNCIL:

1. The City Council hereby adopts changes to the Consolidated Fee Schedule for Fiscal Year 2027 as attached hereto as Exhibit A.
2. The effective date of this ordinance shall be July 1, 2026.

APPROVED and ADOPTED this 18th day of June 2026.

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Tamara Tran  
Mayor

ATTEST:

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Annemarie Plaizier  
City Recorder

**Summary of Changes to Consolidated Fee Schedule  
Fiscal Year 2027**

<b>Parks and Recreation</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
Basketball: Pre K - 12th Grade	\$45-\$65	\$60-\$90		Jr Jazz jersey fees and staffing requirements are high. To cover costs appropriately we need to raise fees \$15 each participant.
Basketball:-Men's Team League	\$550	\$525-\$650		Team league for 9th-12th age group: Fees are raised to cover increased staffing costs and official fees.
Soccer Jersey	\$15	\$22		Jr Real jerseys prices are increasing
Youth Tackle Football	\$215	\$225		Fees need to be raised to cover costs of tackle football
<b>Cemetery</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
		Resident	Non-Resident	
<b>Urn Memorial Garden Area Pre-Installed Products</b>				
C12 Companion Cored Post	N/A	\$1,200	\$2,000	Pre-installed granite markers, 2 interments per
C13 Single Cored Post	N/A	\$900	\$1,700	Pre-installed granite markers, 1 interments per
C14 Companion Post	N/A	\$800	\$1,600	Pre-installed granite markers, 2 interments per
C15 Single Post	N/A	\$500	\$1,300	Pre-installed granite markers, 1 interments per
C16A Companion Peak	N/A	\$6,000	\$7,500	Pre-installed granite markers, 2 interments per
C16B Single Peak	N/A	\$3,000	\$4,200	Pre-installed granite markers, 1 interments per
C17A Companion Shield	N/A	\$6,000	\$7,800	Pre-installed granite markers, 2 interments per
C17B Single Shield	N/A	\$3,000	\$4,200	Pre-installed granite markers, 1 interments per
E7A Bahama Blue w/black shutters Family 4	N/A	\$7,000	\$11,900	Pre-installed granite markers, 4 interments per
E7B Grey Pearl w/black shutters Family 2	N/A	\$6,000	\$8,500	Pre-installed granite markers, 2 interments per
E12 Pedestal 4	N/A	\$6,000	\$12,900	Pre-installed granite markers, 4 interments per
E12A Pedestal w/vase 4	N/A	\$8,000	\$14,900	Pre-installed granite markers, 4 interments per
E14 Columbarium - bottom 2 rows	N/A	\$400	\$600	Pre-installed granite markers, 1-2 interments per
E14 Columbarium - middle 3 rows	N/A	\$800	\$1,000	Pre-installed granite markers, 1-2 interments per
E14 Columbarium - top row	N/A	\$600	\$800	Pre-installed granite markers, 1-2 interments per
G5 Cored Bench	N/A	\$6,000	\$10,900	Pre-installed granite markers, 4 interments per
Memorial Garden Interment Fee	N/A	\$200	500	
<b>Community Development</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
<b>Business License</b>				
Carnival/circus	\$81 1st day / \$15 each day thereafter	\$500.00		\$300 Bond in addition
Commercial	\$80.00	\$120.00		Recovering the bulk of losses sustained due to business license administration
Instructional Home Occupation	\$65.00	\$80.00		
Major home occupation	\$65.00	\$80.00		
Minor home occupation	\$30.00	\$65.00		
Massage Establishment	\$150.00	\$200.00		
Off premise beer	\$75.00	\$200.00		
Special Event Permit	\$25 (Non-Profit) / \$65 (Profit)	\$150.00		Combining For Profit & Non-Profit (501c) Fees
<b>Administrative</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
Utility Account Late fee	1.5% of account balance	\$20		
<b>Fire</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
<b>Fire/EMS Services</b>				
Two EMT Ambulance (4 hour minimum)	N/A	\$100/hr + Cost of Materials		
One EMT with Basic Equipment, No Ambulance (4 hour minimum)	N/A	\$50/hr + Cost of Materials		
Four Firefighter Engine Company (4 hour minimum)	N/A	\$250/hr + Cost of Materials		
Two Firefighter Brush Truck (4 hour minimum)	N/A	\$150/hr + Cost of Materials		
<b>False Alarm Fees - Commercial</b>				
3rd False Alarm per Quarter	N/A	\$250.00		
4th False Alarm per Quarter	N/A	\$350.00		

5th False Alarm per Quarter	N/A	\$450.00		
<b>Training &amp; Certification Fees</b>				
CERT Special Class Fee (outside of regularly scheduled classes)	N/A	\$200/class		
Equipment Issued During CERT Class	N/A	\$45/person		
<b>CPR/First Aid Course Fees</b>				
Resident	N/A	\$30/person		
Non-Resident	N/A	\$40/person		
Skills Pass-Off (Blending learning option)	N/A	\$15/person		
Off-site CPR, First Aid, or AED Training Course (up to 6 people)	N/A	\$200/class		
<b>Inspection Fees</b>				
Business Inspection	\$65.00	\$100.00		\$45 for reinspection
In-Home Residential Daycare	\$65.00	\$50.00		
Commercial Daycare	\$65.00	\$100.00		
Group Home	\$65.00	\$100.00		
Care, Nursing, Assisted Living, Rehab	\$65.00	\$200.00		
Fireworks Sales	\$65.00	\$100.00		
Food Truck Inspection (free if business license is in Kaysville)	\$65.00	\$100.00		
Final Inspection	\$65.00	\$150.00		
Fire Alarm System Plan (if not performed by third party)	\$65.00	\$250.00		
Alarm Inspection	\$65.00	\$100.00		
Sprinkler Inspection	\$65.00	\$100.00		
Fire Sprinkler System Plan (if not performed by third party)	\$65.00	\$250.00		
Kitchen Hood Plan Review	\$65.00	\$100.00		
Kitchen Hood Testing Permit	\$65.00	\$100.00		
Flammable/Combustible Liquid Tank Installation (below ground)	\$65.00	\$100/tank		
Flammable/Combustible Liquid Tank Installation (above ground)	\$65.00	\$100/tank		
<b>Storm Water</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
Residential	\$9.60	\$12.00		Increase in rate to break even on cash
Commercial	\$9.60	\$12.00		Increase in rate to break even on cash
<b>Water</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
<b>Connection Charge</b>				
3/4" to 1"	\$28.18	\$29.50		Increase in rate for projects and break even on cash
1 1/2"	\$36.23	\$41.65		Increase in rate for projects and break even on cash
2"	\$43.13	\$49.59		Increase in rate for projects and break even on cash
3"	\$60.95	\$76.20		Increase in rate for projects and break even on cash
4"	\$74.18	\$96.44		Increase in rate for projects and break even on cash
6"	\$115.58	\$150.24		Increase in rate for projects and break even on cash
<b>Residential</b>				
0 to 3,000	\$0.58	\$0.638		Increase in rate for projects and break even on cash
3,001 to 6,000	\$0.85	\$0.935		Increase in rate for projects and break even on cash
6,001 to 9,000	\$1.27	\$1.461		Increase in rate for projects and break even on cash
9,001 to 12,000	\$2.91	\$3.347		Increase in rate for projects and break even on cash
12,001 to 15,000	\$3.63	\$4.175		Increase in rate for projects and break even on cash
15,001 to 18,000	\$4.39	\$5.049		Increase in rate for projects and break even on cash
18,001 and up	\$5.52	\$7.452		Increase in rate for projects and break even on cash
<b>Commercial</b>				
0 to 3,000	\$0.58	\$0.638		Increase in rate for projects and break even on cash
3,001 to 6,000	\$0.85	\$0.935		Increase in rate for projects and break even on cash
6,001 to 9,000	\$1.27	\$1.461		Increase in rate for projects and break even on cash
9,001 and up	\$2.91	\$3.347		Increase in rate for projects and break even on cash
<b>Sanitation</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
Primary Container - One container per household	\$15.35	\$16.73		Adjustment to Sanitation Collection Contract
Additional Container (two maximum)	\$11.50	\$12.59		Adjustment to Sanitation Collection Contract

Green Recycling	\$7.15	\$7.33		Adjustment to Sanitation Collection Contract
Recycling	\$5.20	\$5.44		Adjustment to Sanitation Collection Contract
<b>Sewer</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
Residential Dwelling Unit	\$40.25	\$43.50		CDS Rate Change Effective July 1, 2026 CDS \$3.00 Kaysville Admin Fee increase \$0.25
Residential Dwelling Unit - With Pump Station	\$41.75	\$45.00		CDS Rate Change Effective July 1, 2026 CDS \$3.00 Kaysville Admin Fee increase \$0.25
Commercial, Industrial Users	\$46.43	\$51.50		CDS Rate Change Effective July 1, 2026 CDS \$3.00 Kaysville Admin Fee \$1.50
Commercial, Industrial Users - Winter Water Usage in Excess of 10,000 gal per month	\$4.64	\$5.00		CDS Rate Change Effective July 1, 2025 CDS \$0.36
<b>Pressure Irrigation</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
Administrative Fees	\$1.45	\$2.45		Increase in rate to break even on cash
<b>Power</b>				
<u>Rate Description</u>	<u>Old Rate</u>	<u>New Rate</u>		<u>Comments</u>
<b>Residential</b>				
Customer Service Charge	\$11.00	\$11.25		Increase in rate for projects and break even on cash
Summer Rates - First 400 kwh	\$0.09948	\$0.09948		Increase in rate for projects and break even on cash
Next 600 kwh	\$0.10441	\$0.10441		Increase in rate for projects and break even on cash
Summer Rates - All additional kwh	\$0.13984	\$0.12080		Increase in rate for projects and break even on cash
Winter Rates - First 400 kwh	\$0.09948	N/A		Increase in rate for projects and break even on cash
Next 600 kwh	0.104412	N/A		Increase in rate for projects and break even on cash
Winter Rates - All additional kwh	\$0.11784	N/A		Increase in rate for projects and break even on cash
<b>Small Commercial (up to 10kW demand)</b>				
Customer Service Charge	\$14.85	\$15.00		Increase in rate for projects and break even on cash
Tier 1 - First 400 kwh	0.099484	\$0.09948		Increase in rate for projects and break even on cash
Tier 2 - 401 kwh to 9,000 kwh	\$0.10	\$0.11606		Increase in rate for projects and break even on cash
Tier 3 - All additional kwh	\$0.08	\$0.09892		Increase in rate for projects and break even on cash
<b>Medium Commercial (10kW to 39kW)</b>				
Customer Service Charge	\$17.12	\$17.25		Increase in rate for projects and break even on cash
Tier 1 - First 400 kwh	0.099484	\$0.09948		Increase in rate for projects and break even on cash
Tier 2 - 401 kwh to 9,000 kwh	\$0.10	\$0.11606		Increase in rate for projects and break even on cash
Tier 3 - All additional kwh	\$0.08	\$0.09892		Increase in rate for projects and break even on cash
Demand Charge - Each kW over 9 kW	\$14.06	\$14.06		Increase in rate for projects and break even on cash
<b>Large Commercial (39kW to greater)</b>				
Customer Service Charge	\$74.25	\$75.00		Increase in rate for projects and break even on cash
Tier 1 - First 400 kwh	0.099484	\$0.09948		Increase in rate for projects and break even on cash
Tier 2 - 401 kwh to 9,000 kwh	\$0.10	\$0.11606		Increase in rate for projects and break even on cash
Tier 3 - All additional kwh	\$0.08	\$0.09892		Increase in rate for projects and break even on cash
Demand Charge - Each kW over 9 kW	\$17.57	\$17.57		Increase in rate for projects and break even on cash
<b>Industrial Class</b>				
Customer Service Charge	\$115.50	\$116.00		Increase in rate for projects and break even on cash
All kwh	\$0.04	\$0.06148		Increase in rate for projects and break even on cash
Demand Full Cost	\$16.10	\$16.10		Increase in rate for projects and break even on cash

RESOLUTION NO 26-

A RESOLUTION ADOPTING THE KAYSVILLE CITY INTERIM BUDGET FOR FISCAL YEAR 2027

WHEREAS, the Proposed Interim Budget for Fiscal Year 2027 has been reviewed and considered by the Kaysville City Council.

NOW THEREFORE, BE IT RESOLVED BY THE KAYSVILLE CITY COUNCIL:

1. The City Council hereby adopts the Interim Budget for Fiscal Year 2027. The budget documents are attached hereto as Exhibit A, and the budget is available for public inspection at the Kaysville City Offices or the Kaysville City website.
2. The effective date of this resolution shall be the date of adoption.

APPROVED and ADOPTED this 18<sup>th</sup> day of June 2026.

\_\_\_\_\_  
Tamara Tran  
Mayor

ATTEST:

\_\_\_\_\_  
Annemarie Plaizier  
City Recorder



# Kaysville City

**FY 2027**

**Interim Budget**



# FY 2027 Budget

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1. **Budget Message**
2. **Budget Summaries**
3. **General Fund Revenue Detail**
4. **General Fund Expenditure  
Detail**

June 18, 2026

Kaysville Mayor and City Council,

We present Kaysville City's Interim Budget for Fiscal Year 2027 for your consideration. This consolidated budget is presented through a collaborative effort among the Kaysville City Mayor, Council, staff and under the guidance of the City's budget mission statement and objectives.

### **Mission Statement**

"Enhance the present and future quality of community life in Kaysville through the delivery of effective, efficient and equitable services."

### **Budget Objectives**

A sense of community through balance, sustainability and accountability

#### Employees

Develop and maintain competent, qualified, dedicated and well-trained employees who are respectful, understanding, courteous and sensitive to those we serve.

#### Operations

Manage the use of City assets and resources for cost-effective and efficient delivery of services. Maintain the expected level of service.

#### Capital Investment and Infrastructure

Improve and maintain capital investment and City infrastructure providing the highest level of service delivery and staying ahead of the maintenance curve.

### **FY 27 Budget Considerations**

As we consider the budget objectives, the FY 27 Interim Budget as presented maintains the current level of service with some operational changes to meet the budget objectives and the needs of our citizens.

## **Employees - Personnel and Human Resources**

The FY 27 Interim Budget includes a Human Resource Schedule identifying position staffing by department. The FY 27 Tentative Budget movement of one part-time employee to full-time, elimination of one full-time and addition of a part-time:

- Fire Administrative Assistant – move this position from part-time to full-time to better assist the fire departments growing needs
- Eliminate one cash receipting clerk and add a Part-Time HR Specialist – the needs of the front office have shifted, and more help is required in HR/payroll than it is in customer service.

Kaysville City continues to operate lean in comparison to other cities and has held off on adding new positions for a number of years despite the growth in the community and an increase in responsibilities and expectations placed on City operations. These position recommendations have been vetted and prioritized over many other requests and would fill substantial needs.

## **Operations and Maintenance**

The FY 27 Interim Budget includes an operating budget for each department. A summary of the operating costs is included as part of the Budget Summary.

Departments have made every effort to maintain operating costs level, even with the significant cost increases over the last several years. Any increase in the General Fund budget due to the rise in inflation is proposed to be covered by property tax. The budget also includes additional operating costs in our utility operations attributable to “pass through” costs from our suppliers: Robinson Waste, Wasatch Integrated, Central Davis Sewer District and other contracted services. These fees are reflected in the utility bill shown on the consolidated fee schedule.

## **Capital and Infrastructure**

The FY 27 Interim Budget includes a Capital Schedule detailing the on-going capital investment in City assets and infrastructure, as well as planned future projects for all departments. A major emphasis for FY27 will be the continued road and utility work on 200 North.

Our electric utility continues to make system and substation improvements to provide additional capacity. These projects are funded by Impact Fee reserves.

Exciting capital projects for FY 27 include West Davis Corridor trail enhancements, park improvements, beginning construction on a city skatepark, and a partnership with Davis School district for a gymnasium.

One-time projects within the general fund are proposed to be funded by using reserves.

## **Fiscal Impact**

We recognize that this budget impacts our citizens as we continue to provide essential services balancing the cost of services with available revenues. Striking this balance each year requires a need from time to time for an adjustment to taxes, fees and charges. Not only do we need to address the needs of our community now, but we need to plan for the future. This means we look at the long-term financial health of the City and plan for the funding of future projects, avoiding debt if possible. Keeping our reserves healthy is crucial to avoiding debt and allowing for infrastructure updates in the case of an emergency, while planning for future projects.

The Interim Budget includes a proposed property tax increase of approximately \$6.62 per month for the average valued home in Kaysville. There are also increases in certain fees to cover the costs of utility services to maintain service levels and infrastructure. A summary of the proposed changes to fees is included as part of the budget.

The Interim Budget is a working document intended for continued review and will be available for public inspection and comment. Adoption of the Interim budget is scheduled for June 18, 2026. The final budget with modifications as needed will be adopted at a later date.

We appreciate the collective efforts and support of the Mayor, the City Council and the department heads in the budgeting process and look forward to a successful year as we deliver services to the citizens of Kaysville.

Jaysen Christensen  
City Manager

Maryn Nelson  
Director of Finance and Administration

Parker Godwin  
Deputy Finance Director

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Interim Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>General Fund Revenues</b>	Actual 2024	Actual 2025	YTD Actual	Budget 2025	Budget 2026	Interim Budget	Budget Change from Prior Year
TAXES	\$ 16,340,929	\$ 16,448,710	\$ 9,453,192	\$ 16,699,509	\$ 18,783,700	\$ 17,275,740	\$ (1,507,960)
<i>TRUTH IN TAXATION</i>						\$ 802,910	\$ 802,910
LICENSES/PERMITS	\$ 439,363	\$ 482,338	\$ 306,395	\$ 525,000	\$ 475,000	\$ 475,000	\$ -
INTERGOVERNMENTAL	\$ 196,855	\$ 292,488	\$ 106,462	\$ 158,000	\$ 173,000	\$ 281,000	\$ 108,000
CHARGES FOR SERVICES	\$ 3,999,956	\$ 4,085,591	\$ 1,845,768	\$ 4,020,100	\$ 4,045,800	\$ 4,175,700	\$ 129,900
FINES AND FORFEITURES	\$ 161,015	\$ 178,925	\$ 68,731	\$ 155,000	\$ 185,000	\$ 185,000	\$ -
COMMUNITY EVENTS	\$ 22,005	\$ 29,146	\$ 15,623	\$ 39,100	\$ 24,100	\$ 23,700	\$ (400)
MISCELLANEOUS	\$ 1,044,044	\$ 966,357	\$ 115,775	\$ 879,000	\$ 1,049,000	\$ 1,330,000	\$ 281,000
TRANSFERS - RESERVES - CONTRIB	\$ 494,909	\$ 641,784	\$ -	\$ 1,626,880	\$ 1,365,400	\$ 1,066,868	\$ (298,532)
General Fund Revenues	\$ 22,699,076	\$ 23,125,339	\$ 11,911,946	\$ 24,102,589	\$ 26,101,000	\$ 25,615,918	\$ (485,082)

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Interim Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Personnel Expenditures</b>	Actual 2024	Actual 2025	YTD Actual		Budget 2026	Interim Budget	Budget Change from Prior Year
<i>CITY COUNCIL</i>	\$ 94,449	\$ 116,617	\$ 59,827	\$ 110,510	\$ 122,000	\$ 129,000	\$ 7,000
<i>CITY MANAGER</i>	\$ 238,461	\$ 261,184	\$ 141,216	\$ 250,873	\$ 270,000	\$ 277,000	\$ 7,000
<i>ADMINISTRATIVE SERVICES</i>	\$ 1,048,776	\$ 1,068,439	\$ 550,242	\$ 1,158,717	\$ 1,225,000	\$ 971,000	\$ (254,000)
<i>INFORMATION SYSTEMS</i>	\$ 565,714	\$ 599,674	\$ 316,817	\$ 606,744	\$ 633,000	\$ 674,000	\$ 41,000
<i>LEGAL SERVICES</i>	\$ 319,569	\$ 369,505	\$ 242,165	\$ 383,844	\$ 542,000	\$ 607,000	\$ 65,000
<i>GENERAL GOVERNMENT BUILDINGS</i>	\$ 66,794	\$ 69,501	\$ 36,392	\$ 69,374	\$ 72,000	\$ 77,000	\$ 5,000
<i>PLANNING &amp; ZONING</i>	\$ 509,302	\$ 422,314	\$ 225,139	\$ 507,288	\$ 530,000	\$ 565,000	\$ 35,000
<i>POLICE DEPARTMENT</i>	\$ 5,855,611	\$ 6,145,458	\$ 3,240,208	\$ 6,617,350	\$ 7,083,000	\$ 7,334,000	\$ 251,000
<i>FIRE DEPARTMENT</i>	\$ 3,206,216	\$ 3,435,838	\$ 1,733,379	\$ 3,457,835	\$ 3,819,000	\$ 4,011,000	\$ 192,000
<i>BUILDING INSPECTION</i>	\$ 559,189	\$ 587,725	\$ 292,941	\$ 622,020	\$ 653,000	\$ 645,000	\$ (8,000)
<i>FLEET MAINTENANCE</i>	\$ 235,484	\$ 232,319	\$ 123,481	\$ 260,965	\$ 279,000	\$ 299,000	\$ 20,000
<i>PUBLIC WORKS</i>	\$ 636,685	\$ 700,416	\$ 375,786	\$ 878,236	\$ 923,000	\$ 797,000	\$ (126,000)
<i>PARKS</i>	\$ 886,040	\$ 950,258	\$ 514,973	\$ 919,328	\$ 965,000	\$ 1,037,000	\$ 72,000
<i>RECREATION</i>	\$ 659,628	\$ 688,826	\$ 369,264	\$ 709,417	\$ 732,000	\$ 735,000	\$ 3,000
<i>COMMUNITY EVENTS</i>	\$ 53,548	\$ 55,252	\$ 28,996	\$ 73,388	\$ 77,000	\$ 61,000	\$ (16,000)
<i>CEMETERY</i>	\$ 339,867	\$ 347,625	\$ 168,937	\$ 372,018	\$ 384,000	\$ 400,000	\$ 16,000
<b>General Fund Personnel Expenditures</b>	<b>\$ 15,275,333</b>	<b>\$ 16,050,951</b>	<b>\$ 8,419,764</b>	<b>\$ 16,997,909</b>	<b>\$ 18,309,000</b>	<b>\$ 18,619,000</b>	<b>\$ 310,000</b>

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Interim Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Operating Expenditures</b>	Actual 2024	Actual 2025	YTD Actual		Budget 2026	Interim Budget	Budget Change from Prior Year
<i>CITY COUNCIL</i>	\$ 83,211	\$ 59,439	\$ 14,892	\$ 64,625	\$ 65,000	\$ 71,000	\$ 6,000
<i>CITY MANAGER</i>	\$ 13,922	\$ 7,749	\$ 9,509	\$ 18,625	\$ 21,000	\$ 16,500	\$ (4,500)
<i>ADMINISTRATIVE SERVICES</i>	\$ 179,799	\$ 208,494	\$ 162,505	\$ 220,500	\$ 224,000	\$ 230,000	\$ 6,000
<i>INFORMATION SYSTEMS</i>	\$ 285,435	\$ 366,926	\$ 180,012	\$ 329,200	\$ 367,000	\$ 406,000	\$ 39,000
<i>LEGAL SERVICES</i>	\$ 46,014	\$ 47,760	\$ 24,967	\$ 46,500	\$ 60,000	\$ 62,000	\$ 2,000
<i>GENERAL GOVERNMENT BUILDINGS</i>	\$ 164,379	\$ 190,228	\$ 77,222	\$ 195,800	\$ 198,000	\$ 201,000	\$ 3,000
<i>ELECTIONS</i>	\$ 12,889	\$ -	\$ 47,226	\$ -	\$ 35,000	\$ -	\$ (35,000)
<i>PLANNING &amp; ZONING</i>	\$ 55,436	\$ 31,308	\$ 55,857	\$ 70,100	\$ 91,000	\$ 77,000	\$ (14,000)
<i>POLICE DEPARTMENT</i>	\$ 663,081	\$ 840,407	\$ 567,804	\$ 787,031	\$ 798,000	\$ 855,000	\$ 57,000
<i>FIRE DEPARTMENT</i>	\$ 708,371	\$ 1,009,296	\$ 379,821	\$ 748,000	\$ 813,000	\$ 1,030,000	\$ 217,000
<i>BUILDING INSPECTION</i>	\$ 42,838	\$ 49,832	\$ 27,859	\$ 90,500	\$ 91,000	\$ 91,000	\$ -
<i>FLEET MAINTENANCE</i>	\$ 88,757	\$ 95,768	\$ 43,235	\$ 93,850	\$ 99,000	\$ 106,000	\$ 7,000
<i>PUBLIC WORKS</i>	\$ 439,871	\$ 384,085	\$ 147,522	\$ 399,700	\$ 467,000	\$ 11,500	\$ (455,500)
<i>PARKS</i>	\$ 361,872	\$ 418,722	\$ 159,483	\$ 410,000	\$ 471,000	\$ 511,000	\$ 40,000
<i>RECREATION</i>	\$ 544,860	\$ 515,748	\$ 243,645	\$ 523,240	\$ 536,000	\$ 554,000	\$ 18,000
<i>COMMUNITY EVENTS</i>	\$ 160,246	\$ 111,101	\$ 86,038	\$ 2,400	\$ 142,000	\$ 151,000	\$ 9,000
<i>CEMETERY</i>	\$ 93,961	\$ 100,823	\$ 38,774	\$ 123,950	\$ 130,000	\$ 144,000	\$ 14,000
<i>NON DEPARTMENTAL</i>	\$ 710,000	\$ 711,786	\$ -	\$ -	\$ 719,000	\$ -	\$ (719,000)
<b>RESTRICTED OPERATIONAL</b>						<b>\$ 6,910</b>	
Operating Expenditures	\$ 4,654,940	\$ 5,149,472	\$ 2,266,370	\$ 4,124,021	\$ 5,327,000	\$ 4,517,000	\$ (810,000)

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Interim Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Capital Expenditures</b>	Actual 2024	Actual 2025	YTD Actual		Budget 2026	Interim Budget	Budget Change from Prior Year
<i>CITY COUNCIL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>CITY MANAGER</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ADMINISTRATIVE SERVICES</i>	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ (6,000)
<i>INFORMATION SYSTEMS</i>	\$ 67,799	\$ 27,275	\$ -	\$ 112,000	\$ 112,000	\$ 330,000	\$ 218,000
<i>LEGAL SERVICES</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GENERAL GOVERNMENT BUILDINGS</i>	\$ 38,348	\$ 22,663	\$ 9,506	\$ 8,000	\$ 14,000	\$ 60,000	\$ 46,000
<i>ELECTIONS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>PLANNING &amp; ZONING</i>	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
<i>POLICE DEPARTMENT</i>	\$ 308,605	\$ 338,315	\$ 292,992	\$ 376,500	\$ 293,000	\$ 571,500	\$ 278,500
<i>FIRE DEPARTMENT</i>	\$ 257,165	\$ 37,290	\$ -	\$ 200,000	\$ 44,000	\$ -	\$ (44,000)
<i>BUILDING INSPECTION</i>	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
<i>FLEET MAINTENANCE</i>	\$ 560,879	\$ 470,455	\$ 166,699	\$ 447,400	\$ 564,000	\$ 499,000	\$ (65,000)
<i>PUBLIC WORKS</i>	\$ 148,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>PARKS</i>	\$ 55,209	\$ 578,242	\$ 81,303	\$ 446,000	\$ 246,000	\$ 112,000	\$ (134,000)
<i>RECREATION</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>COMMUNITY EVENTS</i>	\$ -	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ -
<i>CEMETERY</i>	\$ 20,122	\$ -	\$ 68,066	\$ -	\$ 286,000	\$ 5,000	\$ (281,000)
<b>RESTRICTED CAPITAL OUTLAY</b>						<b>\$ 796,000</b>	
<b>General Fund Capital Expenditures</b>	<b>\$ 1,456,936</b>	<b>\$ 1,474,240</b>	<b>\$ 618,610</b>	<b>\$ 1,601,900</b>	<b>\$ 1,565,000</b>	<b>\$ 1,577,500</b>	<b>\$ 12,500</b>

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Interim Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
<b>Combined Expenditures</b>	Actual 2024	Actual 2025	YTD Actual	Budget 2025	Budget 2026	Interim Budget	Budget Change from Prior Year
<i>CITY COUNCIL</i>	\$ 177,661	\$ 176,056	\$ 74,719	\$ 175,135	\$ 187,000	\$ 200,000	\$ 13,000
<i>CITY MANAGER</i>	\$ 252,383	\$ 268,933	\$ 150,725	\$ 269,498	\$ 291,000	\$ 293,500	\$ 2,500
<i>ADMINISTRATIVE SERVICES</i>	\$ 1,228,575	\$ 1,276,933	\$ 712,747	\$ 1,385,217	\$ 1,455,000	\$ 1,201,000	\$ (254,000)
<i>INFORMATION SYSTEMS</i>	\$ 918,947	\$ 993,875	\$ 496,828	\$ 1,047,944	\$ 1,112,000	\$ 1,410,000	\$ 298,000
<i>LEGAL SERVICES</i>	\$ 365,583	\$ 417,265	\$ 267,133	\$ 430,344	\$ 602,000	\$ 669,000	\$ 67,000
<i>GENERAL GOVERNMENT BUILDINGS</i>	\$ 269,522	\$ 282,392	\$ 123,120	\$ 273,174	\$ 284,000	\$ 338,000	\$ 54,000
<i>ELECTIONS</i>	\$ 12,889	\$ -	\$ 47,226	\$ -	\$ 35,000	\$ -	\$ (35,000)
<i>PLANNING &amp; ZONING</i>	\$ 564,738	\$ 453,622	\$ 280,997	\$ 580,388	\$ 621,000	\$ 642,000	\$ 21,000
<i>POLICE DEPARTMENT</i>	\$ 6,827,297	\$ 7,324,180	\$ 4,101,003	\$ 7,780,881	\$ 8,174,000	\$ 8,760,500	\$ 586,500
<i>FIRE DEPARTMENT</i>	\$ 4,171,751	\$ 4,482,424	\$ 2,113,200	\$ 4,405,835	\$ 4,676,000	\$ 5,041,000	\$ 365,000
<i>BUILDING INSPECTION</i>	\$ 602,027	\$ 637,557	\$ 320,800	\$ 715,520	\$ 744,000	\$ 736,000	\$ (8,000)
<i>FLEET MAINTENANCE</i>	\$ 885,120	\$ 798,542	\$ 333,415	\$ 802,215	\$ 942,000	\$ 904,000	\$ (38,000)
<i>PUBLIC WORKS</i>	\$ 1,225,365	\$ 1,084,501	\$ 523,308	\$ 1,277,936	\$ 1,390,000	\$ 808,500	\$ (581,500)
<i>PARKS</i>	\$ 1,303,120	\$ 1,947,222	\$ 755,759	\$ 1,775,328	\$ 1,682,000	\$ 1,660,000	\$ (22,000)
<i>RECREATION</i>	\$ 1,204,489	\$ 1,204,574	\$ 612,909	\$ 1,232,657	\$ 1,268,000	\$ 1,289,000	\$ 21,000
<i>COMMUNITY EVENTS</i>	\$ 213,794	\$ 166,353	\$ 115,078	\$ 215,388	\$ 219,000	\$ 212,000	\$ (7,000)
<i>CEMETERY</i>	\$ 453,950	\$ 448,448	\$ 275,777	\$ 495,968	\$ 800,000	\$ 549,000	\$ (251,000)
<i>NON DEPARTMENTAL</i>	\$ 710,000	\$ 711,786	\$ -	\$ 717,000	\$ 719,000	\$ -	\$ (719,000)
<i>TRANSFERS</i>	\$ 754,259	\$ 614,735	\$ -	\$ 522,159	\$ 900,000	\$ 902,418	\$ 2,418
<b>Total RESTRICTED EXPENDITURES</b>						<b>\$ 802,910</b>	
General Fund Combined Expenditures	\$ 22,141,468	\$ 23,289,398	\$ 11,304,744	\$ 24,102,589	\$ 26,101,000	\$ 25,615,918	\$ (485,082)
General Fund Combined Expenditures w/o Tax Increase						\$ 24,813,008	\$ (802,910)

**Kaysville City Revenue and Expenditure Summary**  
**General Fund - Interim Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2025	6/30/2026	6/30/2027	\$ Diff
General Fund Revenues	\$ 22,699,076	\$ 23,125,339	\$ 11,911,946	\$ 24,102,589	\$ 25,151,100	\$ 25,052,050	\$ (99,050)
<i>General Fund Revenues w/o Tax Increase</i>						\$ 24,249,140	\$ (802,910)
<b>Budgeted Use of Fund Balance</b>					<b>\$ 949,900</b>	<b>\$ 563,868</b>	<b>\$ (386,032)</b>
General Fund Expenditures	\$ 22,141,468	\$ 23,289,398	\$ 11,304,744	\$ 24,102,589	\$ 26,101,000	\$ 25,615,918	\$ (485,082)
<i>General Fund Expenditures w/o Tax Increase</i>						\$ 24,813,008	\$ (802,910)
Revenues Over Expenditures	\$ 557,607	\$ (164,059)	\$ 607,202	\$ -	\$ -	\$ -	\$ -



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27
Actual	Actual	YTD - Actual	Budget	Interim Budget

TAXES						
10-31-100	CURRENT YEAR PROPERTY TAXES	5,577,517	5,675,321	4,088,870	7,451,200	5,682,081
10-31-200	PRIOR YEAR PROPERTY TAXES	138,675	115,685	-	150,000	150,000
10-31-150	TRUTH IN TAXATION					802,910
10-31-250	REGISTERED VEHICLES	349,350	337,538	-	370,000	370,000
10-31-300	SALES AND USE TAXES	7,893,697	8,117,530	4,204,581	8,253,500	8,412,659
10-31-310	PMT IN LIEU PROP TAX POWER	26,792	28,311	-	30,000	30,000
10-31-400	FRANCHISE & TELECOMMUNICATION	496,066	487,158	252,866	520,000	520,000
10-31-500	ENERGY SALES AND USE TAX	1,858,832	1,687,167	906,874	2,009,000	2,111,000
Total Taxes		16,340,929	16,448,710	9,453,192	18,783,700	18,078,650
		-	-	-		

LICENSES						
10-32-100	BUSINESS LICENSES	79,161	77,390	59,450	75,000	75,000
10-32-210	BUILDING PERMITS	318,102	388,248	246,945	400,000	400,000
10-32-341	BONDS-FORFEITURE	42,100	16,700	-	-	-
Total Licenses		439,363	482,338	306,395	475,000	475,000
		-	-	-		



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

6/30/2024 FY 24 Actual	6/30/2025 FY 25 Actual	12/31/2025 FY 26 YTD - Actual	6/30/2026 FY 26 Budget	6/30/2027 FY 27 Interim Budget
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INTERGOVERNMENTAL						
10-33-580	STATE LIQUOR FUND ALLOTMENT	26,279	31,108	-	28,000	28,000
10-33-586	VAWA GRANT - POLICE	41,124	40,030	19,562	45,000	45,000
10-33-587	VAWA GRANT - LEGAL	-	-	-	-	-
10-33-588	UVSP/CJVA GRANT - POLICE	-	66,252	30,570	75,000	75,000
10-33-596	FEMA REIMBURSEMENT	-	-	-	-	-
10-33-600	OTHER STATE AND LOCAL GRANTS	32,066	16,078	6,612	25,000	25,000
10-33-630	HOMELAND SECURITY GRANT - FIRE	33,261	-	-	-	-
10-33-631	FIRE PEER SUPPORT ALLOTMENT	-	139,020	-	-	-
10-33-635	WILDLAND FIRE REV	-	-	49,718	-	108,000
<b>Total Intergovernmental</b>		<b>132,730</b>	<b>292,488</b>	<b>106,462</b>	<b>173,000</b>	<b>281,000</b>



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27
Actual	Actual	YTD - Actual	Budget	Interim Budget

**CHARGES FOR SERVICES**

10-34-130	ZONING ADMINISTRATION	5,709	13,025	8,037	20,000	20,000
10-34-135	PLAN CHECK FEES	103,025	111,131	76,233	145,000	145,000
10-34-138	BUILDING INSPECTION FINES	-	130	130	-	-
10-34-140	CONSTRUCTION INSPECTION	11,500	4,500	12,000	7,500	7,500
10-34-150	SALE OF MAPS AND PUBLICATIONS	-	-	-	-	-
10-34-200	AMBULANCE FEES	606,444	640,204	378,227	650,000	670,000
10-34-210	COMMUNITY CPR	-	-	1,050	-	1,500
10-34-220	FIRE PROTECTION	91,221	96,991	-	90,000	115,000
10-34-230	LAW ENFORCEMENT SERVICES	451,799	439,563	49,857	450,000	450,000
10-34-240	FIRE INSPECTION FEES	-	-	29,100	-	33,000
10-34-235	PARKING VIOLATIONS	3,010	682	-	3,000	3,000
10-34-300	EV CHARGING STATIONS	-	-	-	-	6,000
10-34-315	EXCAVATION PERMIT FEE	8,960	20,985	21,971	5,000	5,000
10-34-320	SUBDIVISION SIGNS	1,600	600	-	2,500	2,500
10-34-500	INFO SYSTEMS SERVICE CHARGE	470,000	470,000	235,000	470,000	470,000
10-34-525	ADMINISTRATIVE SERVICE CHARGE	1,115,000	1,115,000	557,500	1,115,000	1,115,000
10-34-550	FLEET MGMT SERVICE CHARGE	108,000	108,000	54,000	108,000	108,000
10-34-740	RECREATION REVENUE	671,989	668,811	238,252	650,600	675,000
10-34-741	RECREATION FACILITY RENTAL	46,628	44,016	30,217	45,000	45,000
10-34-742	BOWERY RESERVATION	16,645	25,573	7,293	18,000	25,000
10-34-746	RECREATION ALL STAR TOURNAMENT	14,752	14,279	11,295	12,700	12,700
10-34-750	RECREATION CONCESSION	8,542	30,673	16,028	20,000	28,000



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Interim Budget
10-34-751	RECREATION FIELD SIGNS	11,170	6,605	2,670	6,000	6,000
10-34-810	CEMETERY LOT SALES	75,450	71,500	19,475	65,000	70,000
10-34-830	BURIAL FEES	175,150	202,400	95,500	160,000	160,000
10-34-900	MISCELLANEOUS CHARGES	3,361	423	1,934	2,500	2,500
<b>Total Charges for Services</b>		<b>3,999,956</b>	<b>4,085,091</b>	<b>1,845,768</b>	<b>4,045,800</b>	<b>4,175,700</b>
<b>FINES AND FORFEITURES</b>						
10-35-110	COURT FINES	161,015	178,925	68,731	185,000	185,000
10-35-120	KAYSVILLE YOUTH COURT	-	-	-	-	-
<b>Total Fines &amp; Forfeitures</b>		<b>161,015</b>	<b>178,925</b>	<b>68,731</b>	<b>185,000</b>	<b>185,000</b>
<b>COMMUNITY EVENTS</b>						
10-36-010	JULY 4TH BREAKFAST	8,668	5,779	2,349	7,500	7,000
10-36-012	JULY 4TH FESTIVAL	900	7,986	1,115	1,000	1,200
10-36-015	JULY 4TH PARADE ENTRY FEES	2,700	2,415	-	2,500	2,500
10-36-020	July 4 Donations (Star)	333	273	-	500	400
10-36-064	COMMUNITY THEATRE	2,480	2,812	7,481	-	-
10-36-068	DADDY/DAUGHTER DANCE	6,445	5,295	115	8,000	8,000
10-36-752	JULY 24TH BOWMANS BREAKFAST	114	3,040	3,563	2,600	2,600
10-36-950	DONATIONS- PARKS & REC	350	1,253	1,000	2,000	2,000
<b>Total Community Events</b>		<b>21,990</b>	<b>28,853</b>	<b>15,623</b>	<b>24,100</b>	<b>23,700</b>



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27
Actual	Actual	YTD - Actual	Budget	Interim Budget

MISCELLANEOUS						
10-38-100	INTEREST EARNINGS	186,474	160,310	35,690	350,000	350,000
10-38-120	TRANSACTION SERVICE CHARGE	12,294	6,467	2,679	15,000	15,000
10-38-125	MORETON NET INVESTMENT RETURNS	624,298	640,696	-	520,000	520,000
10-38-150	INSURANCE DIVIDENDS & PREMIUMS	7,168	23,138	15,761	20,000	20,000
10-38-210	RENT & LEASES	30,223	27,249	13,134	24,000	24,000
10-38-250	NOTES ISSUED	-	-	-	-	-
10-38-400	SALE OF FIXED ASSETS	55,100	-	23,275	50,000	50,000
10-38-500	SALE OF MATERIAL AND SUPPLIES	5,687	7,964	3,868	-	-
10-38-525	SALE OF ASSETS - PROPERTY	-	-	-	-	-
10-38-550	SCRAP METAL SALES	4,295	30,565	11,176	-	-
10-38-600	SURPLUS PROPERTY SALES - TNT	44,244	53,930	6,992	50,000	50,000
10-38-860	DONATIONS - GENERAL FUND	-	1,000	30	-	281,000
10-38-900	SUNDRY REVENUES	74,259	15,038	3,169	20,000	20,000
10-38-920	FORFEITURE - DEVELOPMENT FEES	-	-	-	-	-
10-38-999	CREDIT CARD - ZERO	-	-	-	-	-
<b>Total Miscellaneous</b>		<b>1,044,044</b>	<b>966,357</b>	<b>115,775</b>	<b>1,049,000</b>	<b>1,330,000</b>
		-	-	-		



**Budget Worksheet  
Fiscal Year 2027  
REVENUE**

6/30/2024 FY 24 Actual	6/30/2025 FY 25 Actual	12/31/2025 FY 26 YTD - Actual	6/30/2026 FY 26 Budget	6/30/2027 FY 27 Interim Budget
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<b>TRANSFERS - RESERVES - CONTRIBUTIONS</b>					
10-39-210	TRANSFER CEMETERY PERPETUAL	-	-	-	-
10-39-880	NONRECIP UTILITY TRANSFER IN	494,909	508,705	-	415,500
10-39-970	FUND BALANCE - OPERATIONAL	-	-	-	-
10-39-991	FUND BALANCE - CAPITAL	-	-	-	949,900
Total Transfers- Reserves- Contributions		494,909	508,705	-	1,365,400
		-	133,079	-	
<b>TOTAL REVENUE w/ TAX INCREASE</b>		<b>22,634,936</b>	<b>22,991,467</b>	<b>11,911,946</b>	<b>26,101,000</b>
<b>TOTAL REVENUE w/o TAX INCREASE</b>					<b>24,813,008</b>



**Budget Worksheet  
Fiscal Year 2027  
CITY COUNCIL**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>PERSONNEL</b>						
10-41-110 SALARIES - MAYOR AND COUNCIL	75,056	93,676	47,624	95,000	100,000	100,000
10-41-130 EMPLOYEE BENEFITS	19,393	22,941	12,203	27,000	29,000	29,000
<b>TOTAL PERSONNEL</b>	<b>94,449</b>	<b>116,617</b>	<b>59,827</b>	<b>122,000</b>	<b>129,000</b>	<b>129,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>						
10-41-210 BOOKS, SUB., MEMBERSHIPS	4,362	400	4,309	400	4,400	4,400
10-41-230 TRAVEL	8,902	3,561	-	12,000	9,600	9,600
10-41-240 OFFICE SUPPLIES AND EXPENSE	2,527	1,594	124	600	5,000	5,000
10-41-280 TELEPHONE	1,426	1,214	583	2,500	2,500	2,500
10-41-310 PROFESSIONAL & TECHNICAL	-	-	63	-	-	-
10-41-330 EDUCATION AND TRAINING	6,109	10,455	2,275	11,500	11,500	11,500
10-41-470 ASSOCIATIONS	52,067	24,685	-	25,500	25,500	25,500
10-41-480 SPECIAL SUPPLIES	4,603	13,969	3,551	8,500	8,500	8,500
10-41-490 CHAMBER	1,000	1,000	1,000	1,000	1,000	1,000
10-41-510 INSURANCE	2,216	2,561	2,988	3,000	3,000	3,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>83,211</b>	<b>59,439</b>	<b>14,892</b>	<b>65,000</b>	<b>71,000</b>	<b>71,000</b>
<b>TOTAL CITY COUNCIL</b>	<b>177,661</b>	<b>176,056</b>	<b>74,719</b>	<b>187,000</b>	<b>200,000</b>	<b>200,000</b>



**Budget Worksheet  
Fiscal Year 2027  
CITY MANAGER**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>PERSONNEL</b>						
10-43-110 SALARIES AND WAGES	172,322	191,076	103,539	192,000	203,000	203,000
10-43-130 EMPLOYEE BENEFITS	66,139	70,108	37,677	78,000	74,000	74,000
<b>TOTAL PERSONNEL</b>	<b>238,461</b>	<b>261,184</b>	<b>141,216</b>	<b>270,000</b>	<b>277,000</b>	<b>277,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>						
10-43-210 BOOKS, SUB., AND MEMBERSHIPS	1,104	-	1,332	1,400	1,400	1,400
10-43-230 TRAVEL	2,558	481	440	5,500	-	-
10-43-240 OFFICE SUPPLIES AND EXPENSE	423	-	-	250	250	250
10-43-250 EQUIP. SUPPLIES AND MNT.	-	325	-	1,750	1,750	1,750
10-43-280 TELEPHONE	1,511	1,542	1,342	1,600	2,600	2,600
10-43-310 PROFESSIONAL AND TECHNICAL	-	-	-	-	-	-
10-43-330 EDUCATION AND TRAINING	5,743	1,490	1,982	6,500	6,500	6,500
10-43-480 SPECIAL DEPARTMENT SUPPLIES	367	1,350	1,424	1,000	1,000	1,000
10-43-510 INSURANCE AND SURETY BONDS	2,216	2,561	2,988	3,000	3,000	3,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>13,922</b>	<b>7,749</b>	<b>9,509</b>	<b>21,000</b>	<b>16,500</b>	<b>16,500</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>						
10-43-740 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CITY MANAGER</b>	<b>252,383</b>	<b>268,933</b>	<b>150,725</b>	<b>291,000</b>	<b>293,500</b>	<b>293,500</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**ADMINISTRATIVE**  
**SERVICES**

6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	6/30/2027
FY 24	FY 25	FY 26	FY 26	FY 27	FY 27
Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget

PERSONNEL							
10-45-110	SALARIES AND WAGES	698,904	743,565	381,010	764,000	622,000	622,000
10-45-120	WAGES - PART TIME	1,134	-	-	10,000	30,000	30,000
10-45-130	EMPLOYEE BENEFITS	338,208	315,394	162,746	439,000	314,000	314,000
10-45-145	SAFETY INCENTIVE ALLOWANCE	255	635	-	1,800		
10-45-150	EMPL APPRECIATION ALLOWANCE	10,276	8,845	6,487	10,200	5,000	5,000
<b>TOTAL PERSONNEL</b>		<b>1,048,776</b>	<b>1,068,439</b>	<b>550,242</b>	<b>1,225,000</b>	<b>971,000</b>	<b>971,000</b>

OPERATIONS & MAINTENANCE							
10-45-210	BOOKS, SUB. AND MEMBERSHIPS	4,235	7,224	1,543	5,000	5,000	5,000
10-45-220	PUBLIC NOTICES	513	-	138	2,000	2,000	2,000
10-45-230	TRAVEL	6,478	2,600	2,017	5,000	5,000	5,000
10-45-240	OFFICE SUPPLIES AND EXPENSE	57,187	61,025	34,519	50,000	50,000	50,000
10-45-250	EQUIPMENT SUPPLIES, EXPENSE	35,766	32,012	16,949	48,000	48,000	48,000
10-45-280	TELEPHONE	10,892	7,834	4,347	6,000	8,500	8,500
10-45-310	PROFESSIONAL TECHNICAL	28,019	33,847	35,579	35,000	35,000	35,000
10-45-330	EDUCATION AND TRAINING	4,053	4,292	1,768	12,000	12,000	12,000
10-45-460	CITY NEWS LETTER	(1,200)	-	-	-	-	-
10-45-480	SPECIAL SUPPLIES	(10,470)	13,557	14,808	12,000	12,000	12,000
10-45-510	INSURANCE / BONDS	8,914	10,245	10,457	10,500	11,500	11,500
10-45-520	COLLECTION COSTS	-	-	-	-	-	-
10-45-620	CIVIC CLERK MINUTES MANAGEMENT	11,193	13,208	13,868	13,500	14,000	14,000
10-45-650	CASSELL SUPPORT & CLARITY UPGR	24,217	22,650	26,512	25,000	27,000	27,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>179,799</b>	<b>208,494</b>	<b>162,505</b>	<b>224,000</b>	<b>230,000</b>	<b>230,000</b>



**Budget Worksheet  
Fiscal Year 2027  
ADMINISTRATIVE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>							
10-45-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	6,000		
10-45-850	CARES ACT - ADMIN	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		-	-	-	6,000	-	-
<b>TOTAL ADMINISTRATIVE SERVICES</b>		1,228,575	1,276,933	712,747	1,455,000	1,201,000	1,201,000



**Budget Worksheet**  
**Fiscal Year 2027**  
**INFORMATION SYSTEMS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Interim Budget

PERSONNEL						
10-47-110	SALARIES AND WAGES	366,119	381,377	195,590	395,000	438,000
10-47-120	WAGES - PART TIME	15,590	18,328	13,650	26,000	31,000
10-47-130	EMPLOYEE BENEFITS	184,005	199,969	106,834	212,000	202,000
10-47-150	EMPL APPRECIATION ALLOWANCE	-	-	743	-	3,000
<b>TOTAL PERSONNEL</b>		565,714	599,674	316,074	633,000	674,000

OPERATIONS & MAINTENANCE						
10-47-210	BOOKS, SUB., MEMBERSHIPS	-	-	-	500	500
10-47-230	TRAVEL	4,572	1,570	2,270	2,500	4,500
10-47-240	OFFICE SUPPLIES AND EXPENSE	3,130	2,568	2,598	3,000	3,200
10-47-250	EQUIP. SUPPLIES AND MNT.	5,696	6,383	3,134	4,000	6,000
10-47-251	COMPUTER EQUIPMENT	84,912	118,066	762	66,500	67,000
10-47-280	TELEPHONE	10,284	7,956	4,716	4,500	24,800
10-47-310	PROFESSIONAL & TECHNICAL	26,876	17,775	4,163	12,000	12,000
10-47-330	EDUCATION AND TRAINING	4,520	2,751	975	12,000	10,000
10-47-480	SPECIAL SUPPLIES	1,429	1,290	207	13,500	13,500
10-47-484	CITY-WIDE SOFTWARE					17,000
10-47-485	GIS SOFTWARE	14,516	14,461	3,500	19,000	19,000
10-47-486	IS SOFTWARE	80,309	139,503	120,343	169,000	166,000
10-47-487	HYLAND ONBASE	40,405	37,478	25,993	40,000	40,000
10-47-488	WEBSITE UPDATE	-	5,000	-	10,000	10,000



**Budget Worksheet**  
**Fiscal Year 2027**  
**INFORMATION SYSTEMS**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Interim Budget
10-47-510	INSURANCE	3,377	5,366	3,984	4,000	5,000
10-47-650	GIS AERIAL PHOTOGRAPHY	5,408	6,759	7,368	6,500	7,500
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>285,435</b>	<b>366,926</b>	<b>180,012</b>	<b>367,000</b>	<b>406,000</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>						
10-47-740	CAPITAL OUTLAY - EQUIPMENT	67,799	27,275	-	112,000	285,000
<b>RESTRICTED CAPITAL OUTLAY</b>						<b>45,000</b>
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>67,799</b>	<b>27,275</b>	<b>-</b>	<b>112,000</b>	<b>330,000</b>
<b>TOTAL INFORMATION SYSTEMS</b>		<b>918,947</b>	<b>993,875</b>	<b>496,085</b>	<b>1,112,000</b>	<b>1,410,000</b>
<b>TOTAL INFORMATION SYSTEMS w/o TAX INCREASE</b>						<b>1,365,000</b>



**Budget Worksheet  
Fiscal Year 2027  
LEGAL**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>PERSONNEL</b>						
10-48-110	LEGAL WAGES	220,286	235,947	166,008	365,000	430,000
10-48-120	WAGES-PART TIME	-	28,086	-	-	-
10-48-130	LEGAL BENEFITS	98,928	104,627	75,356	175,000	175,000
10-48-150	EMPL APPRECIATION ALLOWANCE	355	845	802	2,000	2,000
<b>TOTAL PERSONNEL</b>		<b>319,569</b>	<b>369,505</b>	<b>242,165</b>	<b>542,000</b>	<b>607,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>						
10-48-210	BOOKS, SUBS & MEMBERSHIPS	6,551	7,072	4,754	12,000	12,000
10-48-230	TRAVEL	2,988	1,899	5	6,000	6,000
10-48-240	OFFICE AND SUPPLIES EXPENSE	3,460	3,475	3,523	7,000	7,000
10-48-250	EQUIP. SUPPLIES AND MNT	-	325	-	1,000	1,000
10-48-270	UTILITIES	-	-	-	-	-
10-48-280	TELEPHONE	1,578	1,178	823	4,000	4,000
10-48-310	PROFESSIONAL TECHNICAL	-	49	192	2,000	2,000
10-48-315	OUTSIDE LEGAL SERVICES	12,707	15,613	3,000	10,000	10,000
10-48-320	CLAIMS	-	-	-	-	-
10-48-330	EDUCATION AND TRAINING	8,674	4,194	3,723	5,000	5,000
10-48-340	PROSECUTION	10,000	12,846	7,880	11,000	13,000
10-48-480	SPECIAL SUPPLIES	57	133	32	1,000	1,000
10-48-510	INSURANCE	-	976	1,036	1,000	1,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>46,014</b>	<b>47,760</b>	<b>24,967</b>	<b>60,000</b>	<b>62,000</b>
<b>TOTAL LEGAL</b>		<b>365,583</b>	<b>417,265</b>	<b>267,133</b>	<b>602,000</b>	<b>669,000</b>



**Budget Worksheet  
Fiscal Year 2027  
GOV BUILDINGS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget

PERSONNEL							
10-50-110	SALARIES AND WAGES	45,983	48,239	25,121	45,000	51,000	51,000
10-50-120	WAGES - PART TIME	-	-	-	-	-	-
10-50-130	EMPLOYEE BENEFITS	20,811	21,262	11,271	27,000	26,000	26,000
<b>TOTAL PERSONNEL</b>		<b>66,794</b>	<b>69,501</b>	<b>36,392</b>	<b>72,000</b>	<b>77,000</b>	<b>77,000</b>

OPERATIONS & MAINTENANCE							
10-50-210	BOOKS, SUB., AND MEMBERSHIPS	-	-	-	-	-	-
10-50-240	OFFICE AND SUPPLIES EXPENSE	-	198	111	400	200	200
10-50-250	EQUIP. SUPPLIES AND MNT.	1,397	4,589	935	4,000	4,000	4,000
10-50-260	BLDGS. & GROUND SUP. & MNT.	27,596	26,369	11,654	30,000	30,000	30,000
10-50-270	UTILITIES	8,434	5,195	1,894	9,000	9,000	9,000
10-50-280	TELEPHONE	-	-	-	-	-	-
10-50-310	PROFESSIONAL & TECHNICAL SERVI	34,344	50,103	18,191	38,000	40,000	40,000
10-50-330	EDUCATION AND TRAINING	-	-	-	100	-	-
10-50-480	SPECIAL BUILDING SUPPLIES	23,957	29,219	6,810	30,000	30,000	30,000
10-50-510	INSURANCE	8,442	9,757	9,959	10,000	11,000	11,000
10-50-560	EQUIPMENT RENTAL	-	-	-	-	-	-
10-50-620	MISCELLANEOUS SERVICES	60,209	64,743	27,668	76,500	76,800	76,800
10-50-660	PROJECTS - UNEXPECTED	-	-	-	-	-	-
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>164,379</b>	<b>190,173</b>	<b>77,222</b>	<b>198,000</b>	<b>201,000</b>	<b>201,000</b>



**Budget Worksheet  
Fiscal Year 2027  
GOV BUILDINGS**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>							
10-50-720	CAPITAL OUTLAY - BUILDINGS	33,639	-	-	14,000	60,000	30,000
10-50-730	CAPITAL OUTLAY - IMPROVEMENTS	-	22,663	5,000	-		
10-50-740	CAPITAL OUTLAY - EQUIPMENT	4,709	-	4,506	-		
<b>RESTRICTED CAPITAL OUTLAY</b>							<b>30,000</b>
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>38,348</b>	<b>22,663</b>	<b>9,506</b>	<b>14,000</b>	<b>60,000</b>	<b>60,000</b>
<b>TOTAL GOV BUILDINGS</b>		<b>269,522</b>	<b>282,337</b>	<b>123,120</b>	<b>284,000</b>	<b>338,000</b>	<b>338,000</b>
<b>TOTAL GOV BUILDINGS w/o TAX INCREASE</b>							<b>308,000</b>



**Budget Worksheet  
Fiscal Year 2027  
ELECTIONS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>OPERATIONS &amp; MAINTENANCE</b>						
10-51-220 ELECTION NOTICES	-	-	-	-	-	-
10-51-480 SPECIAL SUPPLIES	12,889	-	47,226	35,000	-	-
10-51-620 MISCELLANEOUS SERVICES JUDGES	-	-	-	-	-	-
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	12,889	-	47,226	35,000	-	-
<b>TOTAL ELECTIONS</b>	12,889	-	47,226	35,000	-	-



**Budget Worksheet  
Fiscal Year 2027  
PLANNING & ZONING**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget

PERSONNEL							
10-52-110	SALARIES AND WAGES	370,655	297,539	156,424	351,000	395,000	395,000
10-52-120	WAGES - PART TIME	-	-	-	-	-	-
10-52-130	EMPLOYEE BENEFITS	133,609	119,723	65,287	172,000	166,000	166,000
10-52-145	SAFETY INCENTIVE ALLOWANCE	965	1,500	1,200	1,600		
10-52-150	EMPL APPRECIATION ALLOWANCE	4,073	3,552	2,229	5,400	4,000	4,000
TOTAL PERSONNEL		509,302	422,314	225,139	530,000	565,000	565,000

OPERATIONS & MAINTENANCE							
10-52-210	BOOKS, SUB., AND MEMBERSHIPS	1,645	864	1,254	7,500	3,500	3,500
10-52-220	PUBLIC NOTICES	-	-	-	-	-	-
10-52-230	TRAVEL	3,384	1,437	0	4,000	4,000	4,000
10-52-235	PLANNING COMM. TRAVEL/TRAINING	5,020	3,465	1,350	8,000	8,000	8,000
10-52-240	OFFICE SUPPLIES AND EXPENSE	2,908	4,100	2,998	4,500	4,500	4,500
10-52-241	SOFTWARE CONTRACTS	8,100	8,121	8,506	8,100	8,100	8,100
10-52-250	EQUIP. SUPPLIES AND MNT.	6,781	2,802	557	5,000	5,000	5,000
10-52-280	TELEPHONE	3,671	3,221	2,137	6,000	6,000	6,000
10-52-310	PROFESSIONAL & TECHNICAL	11,870	532	19,500	40,000	30,000	30,000
10-52-320	PLAT RECORDING FEES	156	1,800	13,743	-	-	-
10-52-330	EDUCATION AND TRAINING	7,620	1,465	1,835	3,000	3,000	3,000
10-52-480	SPECIAL SUPPLIES	1,699	524	92	1,000	1,000	1,000
10-52-510	INSURANCE	2,583	2,977	3,884	3,900	3,900	3,900
TOTAL OPERATIONS & MAINTENANCE		55,436	31,308	55,857	91,000	77,000	77,000

**CAPITAL EQUIPMENT & PROJECTS**



**Budget Worksheet**  
**Fiscal Year 2027**  
**PLANNING & ZONING**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
10-52-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-		
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		-	-	-	-	-	
<b>TOTAL PLANNING &amp; ZONING</b>		564,738	453,622	280,997	621,000	642,000	642,000



**Budget Worksheet  
Fiscal Year 2027  
POLICE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Interim Budget
<b>PERSONNEL</b>						
10-54-110	SALARIES AND WAGES	3,556,609	3,747,509	1,999,308	4,020,000	4,236,000
10-54-120	SALARIES AND WAGES - TEMP.	225,868	209,842	86,379	265,000	319,000
10-54-130	EMPLOYEE BENEFITS	2,039,415	2,163,600	1,141,350	2,753,000	2,739,000
10-54-140	OTHER BENEFITS	10,062	6,563	3,266	18,000	18,000
10-54-145	SAFETY INCENTIVE ALLOWANCE	-	-	-	2,000	-
10-54-150	EMPL APPRECIATION ALLOWANCE	23,656	17,944	9,904	25,000	22,000
<b>TOTAL PERSONNEL</b>		<b>5,855,611</b>	<b>6,145,458</b>	<b>3,240,208</b>	<b>7,083,000</b>	<b>7,334,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>						
10-54-210	BOOKS, SUB., AND MEMBERSHIPS	5,230	6,061	3,717	7,500	7,500
10-54-220	PUBLIC NOTICES	-	-	-	500	500
10-54-230	TRAVEL	33,593	31,117	26,299	35,000	35,000
10-54-240	OFFICE SUPPLIES AND EXPENSE	13,541	12,619	6,158	19,500	10,500
10-54-250	EQUIP. SUPPLIES AND MNT.	158,201	167,946	45,548	125,000	125,000
10-54-260	BLDGS. & GROUND SUP. & MNT.	28,488	28,139	14,020	33,000	33,000
10-54-270	UTILITIES	11,716	7,691	2,050	11,000	11,000
10-54-280	TELEPHONE	46,390	41,804	21,350	38,000	42,000
10-54-310	PROFESSIONAL AND TECHNICAL	20,693	34,156	15,031	40,000	30,000
10-54-330	EDUCATION AND TRAINING	30,433	39,217	23,855	40,000	40,000
10-54-440	EXPENDITURES - LIQUOR FUNDS	-	3,500	4,941	-	-
10-54-450	DISPATCH SERVER MAINTENANCE	-	(2,514)	-	-	5,600



**Budget Worksheet  
Fiscal Year 2027  
POLICE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Interim Budget
10-54-452	SCHOOL RESOURCE OFFICER	-	-	-	-	
10-54-455	DISPATCH SERVICES	82,187	149,762	103,340	87,000	147,000
10-54-460	NEW UNIFORMS	5,850	15,745	7,007	10,000	10,000
10-54-465	UNIFORMS REIMBURSEMENTS	38,890	38,084	24,272	42,600	44,400
10-54-470	COMPUTER SUPPLIES AND EXP.	6,107	21,265	2,696	22,000	17,000
10-54-475	COMPUTER CONTRACT SERVICES	42,789	98,082	100,653	119,000	123,000
10-54-480	SPECIAL DEPARTMENT SUPPLIES	86,583	85,124	56,436	105,400	106,000
10-54-481	CROSSING GUARD EXPENSES	1,336	2,502	1,832	2,500	2,500
10-54-510	INSURANCE	51,053	60,107	60,114	60,000	65,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>663,081</b>	<b>840,407</b>	<b>567,804</b>	<b>798,000</b>	<b>855,000</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>						
10-54-720	CAPITAL OUTLAY - BUILDINGS	-	-	-	-	
10-54-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-	45,000
10-54-740	CAPITAL OUTLAY - EQUIPMENT	-	97,954	165,618	151,000	126,000
10-54-760	CAPITAL OUTLAY - VEHICLES	308,605	240,361	127,374	142,000	194,500
<b>RESTRICTED CAPITAL OUTLAY</b>						<b>206,000</b>
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>308,605</b>	<b>338,315</b>	<b>292,992</b>	<b>293,000</b>	<b>571,500</b>
<b>TOTAL POLICE</b>		<b>6,827,297</b>	<b>7,324,180</b>	<b>4,101,003</b>	<b>8,174,000</b>	<b>8,760,500</b>
		-	-	-	-	
<b>TOTAL POLICE w/o TAX INCREASE</b>						<b>8,554,500</b>



**Budget Worksheet  
Fiscal Year 2027  
FIRE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>PERSONNEL</b>							
10-57-110	SALARIES AND WAGES	2,016,129	2,157,907	1,025,835	2,244,000	2,382,000	2,382,000
10-57-120	SALARIES AND WAGES - PART TIME	205,539	280,592	191,635	259,000	312,000	312,000
10-57-130	EMPLOYEE BENEFITS	948,341	955,876	490,390	1,270,000	1,271,000	1,271,000
10-57-135	EMPLOYEE BENEFITS - PART TIME	20,913	26,414	15,263	28,000	33,000	33,000
10-57-145	SAFETY INCENTIVE ALLOWANCE	279	1,500	-	1,800		
10-57-150	EMPL APPRECIATION ALLOWANCE	15,015	13,549	10,256	16,200	13,000	13,000
<b>TOTAL PERSONNEL</b>		<b>3,206,216</b>	<b>3,435,838</b>	<b>1,733,379</b>	<b>3,819,000</b>	<b>4,011,000</b>	<b>4,011,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>							
10-57-210	BOOKS, SUB., AND MEMBERSHIPS	30,417	30,728	32,200	50,000	55,000	55,000
10-57-220	FIRE PREVENTION	3,608	3,659	4,175	4,000	4,500	4,500
10-57-230	TRAVEL	-	-	-	-	-	-
10-57-240	OFFICE SUPPLIES	17,578	16,275	8,496	20,000	20,000	20,000
10-57-250	EQUIP. SUPPLIES AND MNT.	144,470	325,448	74,687	180,000	180,000	180,000
10-57-260	BLDGS. & GROUND SUP. & MNT.	38,756	34,085	4,728	50,000	50,000	50,000
10-57-270	UTILITIES	12,000	7,380	2,234	10,000	10,000	10,000
10-57-280	TELEPHONE	17,991	17,155	11,636	15,000	15,000	15,000
10-57-310	PROFESSIONAL & TECHNICAL	20,871	23,236	19,836	23,000	25,000	25,000
10-57-330	EDUCATION AND TRAINING	49,283	67,193	27,327	55,000	65,000	65,000
10-57-335	PHYSICAL EXAMS	1,002	1,124	3,358	2,000	11,500	11,500
10-57-350	PERSONAL PROTECTIVE EQUIPMENT	40,478	5,494	23,194	50,000	65,000	65,000
10-57-430	COMMUNITY CPR	-	-	-	-		
10-57-440	EXPENDITURES - PEER SUPPORT	-	111,000	-	-	37,000	37,000



**Budget Worksheet  
Fiscal Year 2027  
FIRE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>OPERATIONS &amp; MAINTENANCE</b>							
10-57-210	BOOKS, SUB., AND MEMBERSHIPS	30,417	30,728	32,200	50,000	55,000	55,000
10-57-220	FIRE PREVENTION	3,608	3,659	4,175	4,000	4,500	4,500
10-57-230	TRAVEL	-	-	-	-	-	-
10-57-240	OFFICE SUPPLIES	17,578	16,275	8,496	20,000	20,000	20,000
10-57-250	EQUIP. SUPPLIES AND MNT.	144,470	325,448	74,687	180,000	180,000	180,000
10-57-260	BLDGS. & GROUND SUP. & MNT.	38,756	34,085	4,728	50,000	50,000	50,000
10-57-270	UTILITIES	12,000	7,380	2,234	10,000	10,000	10,000
10-57-280	TELEPHONE	17,991	17,155	11,636	15,000	15,000	15,000
10-57-310	PROFESSIONAL & TECHNICAL	20,871	23,236	19,836	23,000	25,000	25,000
10-57-330	EDUCATION AND TRAINING	49,283	67,193	27,327	55,000	65,000	65,000
10-57-335	PHYSICAL EXAMS	1,002	1,124	3,358	2,000	11,500	11,500
10-57-350	PERSONAL PROTECTIVE EQUIPMENT	40,478	5,494	23,194	50,000	65,000	65,000
10-57-430	COMMUNITY CPR	-	-	-	-	-	-
10-57-440	EXPENDITURES - PEER SUPPORT	-	111,000	-	-	37,000	37,000
10-57-445	WILDLAND FIRE EXPENDITURES	-	-	-	-	60,000	60,000
10-57-450	EMS SUPPLIES	60,098	74,809	40,025	65,000	85,000	85,000
10-57-455	DISPATCH SERVICES	60,880	101,826	69,941	58,000	98,000	98,000
10-57-460	COMMUNICATIONS	17,203	28,402	-	10,000	10,000	10,000
10-57-465	UNIFORMS ALLOWANCE	40,062	20,308	22,414	36,000	54,000	54,000
10-57-480	SPECIAL DEPARTMENT SUPPLIES	59,376	50,700	6,816	65,000	65,000	65,000
10-57-490	BILLING SERVICES	38,575	22,244	-	45,000	45,000	45,000



**Budget Worksheet  
Fiscal Year 2027  
FIRE**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
10-57-510	INSURANCE	25,327	29,271	29,878	30,000	30,000	30,000
10-57-620	PARAMEDIC SERVICES	1,483	1,124	-	10,000	10,000	10,000
10-57-621	STATE AMBULANCE ASSESSMENT	28,913	35,633	-	35,000	35,000	35,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>708,371</b>	<b>1,009,296</b>	<b>379,821</b>	<b>813,000</b>	<b>1,030,000</b>	<b>1,030,000</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>							
10-57-730	CAPITAL OUTLAY - IMPROVEMENTS	126,008	-	-	-	-	-
10-57-740	CAPITAL OUTLAY - EQUIPMENT	32,244	-	-	44,000	-	-
10-57-760	CAPITAL OUTLAY - VEHICLES	98,913	37,290	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>257,165</b>	<b>37,290</b>	<b>-</b>	<b>44,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL FIRE</b>		<b>4,171,751</b>	<b>4,482,424</b>	<b>2,113,200</b>	<b>4,676,000</b>	<b>5,041,000</b>	<b>5,041,000</b>



**Budget Worksheet  
Fiscal Year 2027  
BUILDING INSPECTION**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>PERSONNEL</b>							
10-58-110	SALARIES AND WAGES	375,800	396,912	195,758	414,000	427,000	427,000
10-58-120	WAGES PART TIME	-	-	-	-	-	-
10-58-130	EMPLOYEE BENEFITS	183,389	190,813	97,183	239,000	218,000	218,000
<b>TOTAL PERSONNEL</b>		<b>559,189</b>	<b>587,725</b>	<b>292,941</b>	<b>653,000</b>	<b>645,000</b>	<b>645,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>							
10-58-210	BOOKS, SUB., AND MEMBERSHIPS	1,190	2,432	2,104	5,000	5,000	5,000
10-58-230	TRAVEL	998	1,971	-	4,000	4,000	4,000
10-58-240	OFFICE SUPPLIES AND EXPENSE	1,489	2,343	1,642	3,500	3,500	3,500
10-58-241	SOFTWARE CONTRACTS	5,500	5,500	5,500	5,500	5,500	5,500
10-58-250	EQUIP. SUPPLIES AND MNT.	3,974	3,906	1,166	5,000	5,000	5,000
10-58-280	TELEPHONE	6,351	5,840	2,768	5,500	5,500	5,500
10-58-310	PROFESSIONAL & TECHNICAL	15,983	21,697	10,596	50,000	50,000	50,000
10-58-330	EDUCATION AND TRAINING	2,288	2,903	1,593	5,000	5,000	5,000
10-58-480	SPECIAL DEPARTMENT SUPPLIES	3,376	1,289	-	5,000	5,000	5,000
10-58-510	INSURANCE	1,688	1,951	2,490	2,500	2,500	2,500
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>42,838</b>	<b>49,832</b>	<b>27,859</b>	<b>91,000</b>	<b>91,000</b>	<b>91,000</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>							
10-58-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUILDING INSPECTION</b>		<b>602,027</b>	<b>637,557</b>	<b>320,800</b>	<b>744,000</b>	<b>736,000</b>	<b>736,000</b>



**Budget Worksheet  
Fiscal Year 2027  
FLEET**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Interim Budget
<b>PERSONNEL</b>						
10-59-110	SALARIES AND WAGES	150,477	158,995	82,994	166,000	177,000
10-59-120	WAGES - PART TIME	13,140	-	-	15,000	30,000
10-59-130	EMPLOYEE BENEFITS	71,867	73,324	40,487	98,000	92,000
<b>TOTAL PERSONNEL</b>		<b>235,484</b>	<b>232,319</b>	<b>123,481</b>	<b>279,000</b>	<b>299,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>						
10-59-210	BOOKS, SUB., AND MEMBERSHIPS	-	-	-	1,500	1,500
10-59-230	TRAVEL EXPENSE	6	-	-	500	500
10-59-240	OFFICE SUPPLIES AND EXPENSE	442	160	-	500	500
10-59-241	COMPUTER, DEVICES & SOFTWARE	4,050	6,574	4,609	6,000	10,000
10-59-250	EQUIP. SUPPLIES AND MNT.	36,989	41,585	14,635	38,000	38,000
10-59-260	BLDGS. & GROUND SUP. & MNT.	450	820	-	500	500
10-59-270	UTILITIES	1,537	-	-	2,500	2,500
10-59-280	TELEPHONE	1,830	1,875	928	1,800	2,000
10-59-310	PROFESSIONAL SERVICES	65	-	51	500	500
10-59-330	EDUCATION AND TRAINING	-	-	-	800	800
10-59-480	SPECIAL SUPPLIES	35,802	36,266	17,098	37,500	38,000
10-59-510	INSURANCE	3,166	3,659	3,386	3,400	3,700
10-59-560	EQUIPMENT RENTAL	-	42	-	1,000	2,500
10-59-620	MISCELLANEOUS SERVICES	4,421	4,787	2,529	4,500	5,000



**Budget Worksheet  
Fiscal Year 2027  
FLEET**

6/30/2024      6/30/2025      12/31/2025      6/30/2026      6/30/2027  
 FY 24      FY 25      FY 26      FY 26      FY 27

Actual      Actual      YTD - Actual      Budget      Interim  
 Budget

TOTAL OPERATIONS & MAINTENANCE		88,757	95,768	43,235	99,000	106,000
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**CAPITAL EQUIPMENT & PROJECTS**

10-59-740	CAPITAL OUTLAY - EQUIPMENT	-	4,444	15,220	15,000	
10-59-760	CAPITAL OUTLAY - VEHICLES ADM	62,518	-	-	-	-
10-59-761	CAPITAL OUTLAY - VEHICLES P&R	76,307	50,500	-	75,000	-
10-59-762	CAPITAL OUTLAY - VEHICLES PW	422,054	370,557	151,480	444,000	-
10-59-763	CAPITAL OUTLAY - VEHICLES CD	-	44,954	-	30,000	-

**RESTRICTED CAPITAL OUTLAY**      **499,000**

TOTAL CAPITAL EQUIPMENT & PROJECTS		560,879	470,455	166,699	564,000	499,000
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TOTAL FLEET		885,120	798,542	333,415	942,000	904,000
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TOTAL FLEET w/o TAX INCREASE						405,000
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**Budget Worksheet  
Fiscal Year 2027  
PUBLIC WORKS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>PERSONNEL</b>						
10-66-110 SALARIES AND WAGES	459,063	504,161	266,451	599,000	541,000	541,000
10-66-120 WAGES - PART TIME	-	-	-	4,000	4,000	4,000
10-66-130 EMPLOYEE BENEFITS	177,622	196,255	109,335	320,000	252,000	252,000
<b>TOTAL PERSONNEL</b>	<b>636,685</b>	<b>700,416</b>	<b>375,786</b>	<b>923,000</b>	<b>797,000</b>	<b>797,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>						
10-66-220 PUBLIC NOTICES	-	-	-	1,000	1,000	1,000
10-66-230 TRAVEL	434	373	399	1,000	1,000	1,000
10-66-240 OFFICE SUPPLIES AND EXPENSE	7,474	6,497	4,730	11,200		
10-66-241 COMPUTER, DEVICES & SOFTWARE	6,502	5,712	1,329	6,000		
10-66-250 EQUIP. SUPPLIES AND MNT.	160,040	155,243	44,344	135,000		
10-66-260 BLDGS. & GROUND SUP. & MNT.	-	-	-	5,000	5,000	5,000
10-66-270 UTILITIES	-	-	-	-		
10-66-280 TELEPHONE	10,304	10,390	5,261	14,000		
10-66-310 PROFESSIONAL & TECHNICAL	2,091	1,622	696	2,500		
10-66-330 EDUCATION AND TRAINING	2,704	1,806	383	3,000	3,000	3,000
10-66-480 SPECIAL DEPARTMENT SUPPLIES	9,087	7,068	1,337	30,000		
10-66-481 STREET SIGNS - PUBLIC WORKS	8,615	8,449	4,483	15,000		
10-66-482 SALT - SNOWPLOWING	164,115	102,885	-	125,000		
10-66-510 INSURANCE	25,985	31,766	31,201	31,300		
10-66-560 EQUIPMENT RENTAL	6,817	7,340	3,050	12,000	1,500	1,500
10-66-651 SIDEWALK MAINTENANCE	35,703	45,356	50,309	75,000		
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>439,871</b>	<b>384,507</b>	<b>147,522</b>	<b>467,000</b>	<b>11,500</b>	<b>11,500</b>



**Budget Worksheet  
Fiscal Year 2027  
PUBLIC WORKS**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>							
10-66-740	CAPITAL OUTLAY - EQUIPMENT	148,809	-	-	-		
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>148,809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PUBLIC WORKS</b>		<b>1,225,365</b>	<b>1,084,923</b>	<b>523,308</b>	<b>1,390,000</b>	<b>808,500</b>	<b>808,500</b>



**Budget Worksheet  
Fiscal Year 2027  
PARKS**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Interim Budget
<b>PERSONNEL</b>					
10-70-110 SALARIES AND WAGES	422,139	442,785	231,911	455,000	499,000
10-70-120 WAGES - PART TIME	220,630	252,260	138,116	220,000	257,000
10-70-130 EMPLOYEE BENEFITS	237,777	249,675	141,864	284,000	277,000
10-70-145 SAFETY INCENTIVE ALLOWANCE	116	80	410	1,400	
10-70-150 EMPL APPRECIATION ALLOWANCE	5,378	5,458	2,672	4,600	4,000
<b>TOTAL PERSONNEL</b>	<b>886,040</b>	<b>950,258</b>	<b>514,973</b>	<b>965,000</b>	<b>1,037,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>					
10-70-210 BOOKS, SUB., AND MEMBERSHIPS	490	985	145	1,200	1,200
10-70-230 TRAVEL	6,073	3,908	1,747	4,500	4,500
10-70-240 OFFICE SUPPLIES AND EXPENSE	2,394	2,376	1,634	3,800	3,800
10-70-250 EQUIP. SUPPLIES AND MNT.	62,927	60,185	19,479	58,000	65,000
10-70-260 BLDGS. & GROUND SUP. & MNT.	11,650	11,681	4,335	12,000	12,000
10-70-270 UTILITIES	5,214	2,782	690	4,500	4,500
10-70-280 TELEPHONE	9,512	8,513	4,413	7,500	9,000
10-70-310 PROFESSIONAL & TECHNICAL	5,573	2,877	1,343	3,000	3,000
10-70-330 EDUCATION AND TRAINING	4,640	4,957	653	5,000	5,000
10-70-480 SPECIAL DEPARTMENT SUPPLIES	200,641	224,798	79,159	230,000	230,000
10-70-485 ASPHALT REPAIR & MAINTENANCE	-	19,292	-	40,000	40,000
10-70-486 CONCRETE REPAIR & MAINTENANCE	1,390	-	-	10,000	40,000
10-70-487 PARKS IT SECURITY SYTEMS	6,221	-	-	6,000	6,000
10-70-488 WATER CONSERVATION PROJECTS	-	-	1,116	20,000	20,000
10-70-490 ARBOR CARE	10,715	30,152	264	15,000	15,000
10-70-510 INSURANCE	8,466	15,554	11,951	12,000	12,000



**Budget Worksheet  
Fiscal Year 2027  
PARKS**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Interim Budget
10-70-560	EQUIPMENT RENTAL	15,385	23,718	19,700	25,000	26,500
10-70-620	MISCELLANEOUS SERVICES	-	985	-	1,500	1,500
10-70-640	HOLIDAY LIGHTING	10,580	11,389	12,855	12,000	12,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>361,872</b>	<b>424,152</b>	<b>159,483</b>	<b>471,000</b>	<b>511,000</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>						
10-70-720	CAPITAL OUTLAY - BUILDINGS	11,439	-	26,540	41,500	30,000
10-70-730	CAPITAL OUTLAY - IMPROVEMENTS	6,538	357,670	20,933	155,000	
10-70-740	CAPITAL OUTLAY - EQUIPMENT	48,671	220,572	33,830	49,500	66,000
<b>RESTRICTED CAPITAL OUTLAY</b>						<b>16,000</b>
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>66,648</b>	<b>578,242</b>	<b>81,303</b>	<b>246,000</b>	<b>112,000</b>
<b>TOTAL PARKS</b>		<b>1,314,560</b>	<b>1,952,652</b>	<b>755,759</b>	<b>1,682,000</b>	<b>1,660,000</b>
<b>TOTAL PARKS w/o TAX INCREASE</b>						<b>1,644,000</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**RECREATION**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget

PERSONNEL							
10-74-110	SALARIES AND WAGES	300,005	304,140	155,233	332,000	347,000	347,000
10-74-120	WAGES - PART TIME	173,655	195,673	107,145	182,000	186,000	186,000
10-74-130	EMPLOYEE BENEFITS	180,977	184,753	102,724	213,000	197,000	197,000
10-74-150	EMPL APPRECIATION ALLOWANCE	4,992	4,260	4,161	5,000	5,000	5,000
<b>TOTAL PERSONNEL</b>		<b>659,628</b>	<b>688,826</b>	<b>369,264</b>	<b>732,000</b>	<b>735,000</b>	<b>735,000</b>

OPERATIONS & MAINTENANCE							
10-74-210	BOOKS, SUB., AND MEMBERSHIPS	565	585	160	1,000	1,000	1,000
10-74-230	TRAVEL	5,053	3,940	3,743	7,500	6,000	6,000
10-74-240	OFFICE SUPPLIES AND EXPENSE	11,391	5,152	3,467	12,500	12,500	12,500
10-74-250	EQUIP. SUPPLIES AND MNT.	1,502	1,807	419	1,500	1,500	1,500
10-74-270	UTILITIES	4,158	2,564	679	4,500	4,500	4,500
10-74-280	TELEPHONE	10,783	12,653	6,206	11,000	11,000	11,000
10-74-310	PROFESSIONAL & TECHNICAL	18,144	12,061	2,987	13,000	19,500	19,500
10-74-330	EDUCATION AND TRAINING	2,291	3,128	1,118	4,000	4,000	4,000
10-74-480	SPECIAL DEPARTMENT SUPPLIES	275,051	287,219	115,741	270,000	280,000	280,000
10-74-490	CONCESSION SUPPLIES	36,524	20,676	13,551	18,000	21,000	21,000
10-74-510	INSURANCE	5,065	5,854	6,274	6,300	6,300	6,300
10-74-560	FACILITIES RENTAL	-	4,200	-	4,000	4,000	4,000
10-74-620	MISCELLANEOUS SERVICES	163,263	143,375	74,124	170,000	170,000	170,000
10-74-650	ALL STAR PROGRAM	11,071	12,534	15,177	12,700	12,700	12,700
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>544,860</b>	<b>515,748</b>	<b>243,645</b>	<b>536,000</b>	<b>554,000</b>	<b>554,000</b>

CAPITAL EQUIPMENT & PROJECTS							
10-74-730	CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-	-	-



**Budget Worksheet  
Fiscal Year 2027  
RECREATION**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27	6/30/2027 FY 27
	Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
10-74-740 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
TOTAL CAPITAL EQUIPMENT & PROJECTS	-	-	-	-	-	-
<b>TOTAL RECREATION</b>	<b>1,204,489</b>	<b>1,204,574</b>	<b>612,909</b>	<b>1,268,000</b>	<b>1,289,000</b>	<b>1,289,000</b>



**Budget Worksheet**  
**Fiscal Year 2027**  
**COMMUNITY EVENTS**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27	FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
<b>PERSONNEL</b>							
10-76-110	SALARIES & WAGES	36,611	38,078	19,840	48,000	40,000	40,000
10-76-120	WAGES - PART TIME	-	-	-	-	-	-
10-76-130	EMPLOYEE BENEFITS	17,069	17,174	9,156	29,000	21,000	21,000
<b>TOTAL PERSONNEL</b>		<b>53,680</b>	<b>55,252</b>	<b>28,996</b>	<b>77,000</b>	<b>61,000</b>	<b>61,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>							
10-76-010	JULY 4TH BREAKFAST	7,429	12,250	6,564	12,000	12,000	12,000
10-76-012	JULY 4TH FESTIVAL	15,624	14,769	14,241	18,000	22,000	22,000
10-76-014	JULY 4TH DEVOTIONAL	337	86	-	300	300	300
10-76-015	JULY 4TH PARADE	23,944	18,349	18,448	22,000	22,000	22,000
10-76-020	FIRE WORKS	41,740	17,500	23,823	38,500	42,000	42,000
10-76-028	COMMUNITY EVENTS PROMOTIONS	6,187	5,262	-	4,000	7,500	7,500
10-76-029	COMMUNITY BANNERS MAIN&200 N	-	-	-	9,000	4,800	4,800
10-76-030	COMMUNITY REPRESENTATIVES	-	-	-	300	300	300
10-76-035	JULY 24TH BREAKFAST	390	-	-	300	300	300
10-76-040	EASTER EGG HUNT	3,363	1,812	1,309	3,500	4,500	4,500
10-76-050	MOUNTAIN STAR	-	-	-	300	300	300
10-76-052	KAYSVILLE YOUTH COURT	965	304	519	1,000	1,000	1,000
10-76-055	YOUTH CITY COUNCIL	2,448	1,223	2,818	1,800	2,500	2,500
10-76-057	CERT PROGRAM	1,917	1,312	(304)	2,200	2,200	2,200
10-76-058	CHRISTMAS LIGHTS/PARADE	-	-	-	1,000	1,000	1,000
10-76-059	ARBOR DAY PLANTING	1,999	2,327	-	2,000	2,500	2,500
10-76-061	VETERANS DAY CELEBRATION	2,415	2,695	1,980	2,500	2,500	2,500
10-76-062	VETERANS FLAG PLACEMENT	-	-	-	200	200	200



**Budget Worksheet  
Fiscal Year 2027  
COMMUNITY EVENTS**

		6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27	6/30/2027 FY 27
		Actual	Actual	YTD - Actual	Budget	Modified Budget	Interim Budget
10-76-063	MEMORIAL DAY PROGRAM	1,444	-	-	1,600	1,600	1,600
10-76-064	COMMUNITY THEATRE	40,035	22,291	14,690	7,000	7,000	7,000
10-76-068	DADDY / DAUGHTER DANCE	4,969	5,030	407	7,200	7,200	7,200
10-76-069	MOM / SON EVENT	135	171	-	2,000	2,000	2,000
10-76-074	MOVIES IN THE PARK	2,598	4,235	1,085	2,600	2,600	2,600
10-76-215	LICENSE FEES	869	891	458	1,000	1,000	1,000
10-76-250	EQUIP. SUPPLIES AND MNT.	1,440	594	-	1,500	1,500	1,500
10-76-330	EDUCATION AND TRAINING	-	-	-	200	200	200
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>160,246</b>	<b>111,101</b>	<b>86,038</b>	<b>142,000</b>	<b>151,000</b>	<b>151,000</b>
<b>TOTAL COMMUNITY EVENTS</b>		<b>213,926</b>	<b>166,353</b>	<b>115,034</b>	<b>219,000</b>	<b>212,000</b>	<b>212,000</b>



**Budget Worksheet  
Fiscal Year 2027  
CEMETERY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Interim Budget
<b>PERSONNEL</b>						
10-77-110	SALARIES AND WAGES	181,675	177,145	88,779	186,000	199,000
10-77-120	WAGES - PART TIME	70,461	74,371	27,401	80,000	90,000
10-77-130	EMPLOYEE BENEFITS	86,240	94,831	52,170	116,000	109,000
10-77-150	EMPL APPRECIATION ALLOWANCE	1,491	1,278	588	2,000	2,000
<b>TOTAL PERSONNEL</b>		<b>339,867</b>	<b>347,625</b>	<b>168,937</b>	<b>384,000</b>	<b>400,000</b>
<b>OPERATIONS &amp; MAINTENANCE</b>						
10-77-210	BOOKS, SUB., AND MEMBERSHIPS	-	75	-	250	300
10-77-220	PUBLIC NOTICES	-	-	-	-	-
10-77-230	TRAVEL	-	20	-	700	4,000
10-77-240	OFFICE SUPPLIES AND EXPENSE	1,956	2,267	1,969	5,000	5,000
10-77-250	EQUIP. SUPPLIES AND MNT.	18,394	21,919	6,431	20,000	20,000
10-77-260	BUILDING, GROUNDS MAINTENANCE	2,036	492	288	2,000	2,000
10-77-270	UTILITIES	995	706	53	1,000	1,000
10-77-280	TELEPHONE	2,264	2,249	1,046	2,300	2,300
10-77-310	PROFESSIONAL & TECHNICAL	174	449	388	2,500	3,090
10-77-330	EDUCATION AND TRAINING	-	346	-	500	500
10-77-480	SPECIAL DEPARTMENT SUPPLIES	34,866	34,137	7,625	43,500	45,000
10-77-485	ASPHALT REPAIRS & MAINT	2,328	-	-	8,000	11,000
10-77-490	ARBOR CARE	11,380	7,785	1	15,000	15,000



**Budget Worksheet  
Fiscal Year 2027  
CEMETERY**

		6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027
		FY 24	FY 25	FY 26	FY 26	FY 27
		Actual	Actual	YTD - Actual	Budget	Interim Budget
10-77-495	BRICK COLUMN MAINT	-	5,710	1,764	1,500	1,900
10-77-500	HEADSTONE REPAIRS	2,202	-	-	3,500	3,500
10-77-501	CORNER MARKERS	-	8,004	-	4,000	1,000
10-77-510	INSURANCE	1,900	1,951	2,739	2,750	3,000
10-77-560	EQUIPMENT RENTAL	15,427	14,713	16,150	15,500	16,500
10-77-620	MISCELLANEOUS SERVICES	41	-	321	2,000	2,000
<b>RESTRICTED OPERATIONAL</b>						<b>6,910</b>
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>93,961</b>	<b>100,823</b>	<b>38,774</b>	<b>130,000</b>	<b>144,000</b>
<b>CAPITAL EQUIPMENT &amp; PROJECTS</b>						
10-77-730	CAPITAL OUTLAY - IMPROVEMENTS	15,122	-	32,625	250,000	
10-77-740	CAPITAL OUTLAY - EQUIPMENT	5,000	-	35,441	36,000	5,000
<b>TOTAL CAPITAL EQUIPMENT &amp; PROJECTS</b>		<b>20,122</b>	<b>-</b>	<b>68,066</b>	<b>286,000</b>	<b>5,000</b>
<b>TOTAL CEMETERY</b>		<b>453,950</b>	<b>448,448</b>	<b>275,777</b>	<b>800,000</b>	<b>549,000</b>
		-	-	-	-	
<b>TOTAL CEMETERY w/o TAX INCREASE</b>						<b>542,090</b>

RESOLUTION NO 26-

A RESOLUTION ADOPTING THE KAYSVILLE PROPERTY TAX IMPACT  
SCHEDULE FOR FISCAL YEAR 2027

WHEREAS, the Proposed Property Tax Impact Schedule for Fiscal Year 2027 has been reviewed and considered by the Kaysville City Council.

NOW THEREFORE, BE IT RESOLVED BY THE KAYSVILLE CITY COUNCIL:

1. The City Council hereby adopts the Property Tax Impact Schedule for Fiscal Year 2027. The schedule is attached hereto as Exhibit A and is available for public inspection at the Kaysville City Offices or the Kaysville City website.
2. The effective date of this resolution shall be the date of adoption.

APPROVED and ADOPTED this 18<sup>th</sup> day of June 2026.

\_\_\_\_\_  
Tamara Tran  
Mayor

ATTEST:

\_\_\_\_\_  
Annemarie Plaizier  
City Recorder

**Kaysville City**  
**Fiscal Year 2026-2027 Proposed Property Tax Impact Schedule**  
**June 18, 2026**

Kaysville City will consider an increase to its 2026 certified property tax rate from .001390 to .001586 (estimated) to generate an additional \$802,910 in revenue. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the property tax increase is adopted.

Kaysville City’s 2026 Certified Property Tax Rate	0.001390
Kaysville City’s Current Property Tax Revenue	\$ 5,682,081
Proposed Total Property Tax Revenue with Tax Change	\$ 6,484,991
<b>New Property Tax Revenue to Kaysville City</b>	<b>\$ 802,910</b>

Estimated Increase in Property Tax Revenue	14.12%
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	Monthly	Annual
Estimated Increase to a Primary Residence of \$711,000	\$ 6.39	\$ 76.65
Estimated Increase to a Business Valued at \$1,610,000	\$ 26.35	\$ 316.23

**Departments Affected by Tax Increase:**

The City did not receive a property tax increase in FY 2026. Accordingly, the proposed FY 2027 budget includes a targeted revenue increase to address prior-year funding needs and support ongoing operations.

GENERAL GOVERNMENT	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
CITY COUNCIL	\$187,000	\$200,000	\$13,000
CITY MANAGER	\$280,500	\$293,500	\$13,000
ADMINISTRATIVE SERVICES	\$1,195,000	\$1,201,000	\$6,000
INFORMATION SYSTEMS	\$1,272,275	\$1,410,000	\$137,725
LEGAL SERVICES	\$602,000	\$669,000	\$67,000
GENERAL GOVERNMENT BUILDINGS	\$319,174	\$338,000	\$18,826
ELECTIONS	\$0	\$0	\$0
FLEET MAINTENANCE	\$885,000	\$904,000	\$19,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$4,740,949</b>	<b>\$5,015,500</b>	<b>\$274,551</b>

**Impact of Tax Increase** –IT will provide higher internet speeds to the city and bring the website ADA compliant. Other general government departments will see supply budgets increasing to keep up with inflation.

<b>PUBLIC SAFETY</b>	<b>BUDGET WITHOUT TAX INCREASE</b>	<b>PROPOSED BUDGET</b>	<b>BUDGET CHANGE</b>
POLICE DEPARTMENT	\$8,491,000	\$8,775,000	\$284,000
FIRE DEPARTMENT	\$4,676,000	\$5,041,000	\$365,000
<b>TOTAL PUBLIC SAFETY</b>	<b>\$13,167,000</b>	<b>\$13,816,000</b>	<b>\$649,000</b>

**Impact of Tax Increase** –The current part-time administrative assistant in the Fire Department will move to a full-time position. The fire department will also increase its equipment, training, and dispatch budgets to keep up with inflation. The police department will add a part time records clerk, increase its dispatch, department supplies, and computer contract services budgets to keep up with inflation.

<b>COMMUNITY DEVELOPMENT</b>	<b>BUDGET WITHOUT TAX INCREASE</b>	<b>PROPOSED BUDGET</b>	<b>BUDGET CHANGE</b>
PLANNING & ZONING	\$607,000	\$642,000	\$35,000
BUILDING INSPECTION	\$723,000	\$736,000	\$13,000
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$1,330,000</b>	<b>\$1,378,000</b>	<b>\$48,000</b>

**Impact of Tax Increase** – Planning and Zoning will see an increase in supply budget increase to keep up with inflation.

<b>STREETS AND PUBLIC WORKS</b>	<b>BUDGET WITHOUT TAX INCREASE</b>	<b>PROPOSED BUDGET</b>	<b>BUDGET CHANGE</b>
PUBLIC WORKS	\$808,500	\$808,500	\$0
<b>TOTAL STREETS AND PUBLIC WORKS</b>	<b>\$808,500</b>	<b>\$808,500</b>	<b>\$0</b>

**Impact of Tax Increase** – Public works budget is not affected by the tax increase directly and will still see a decrease with road-related expenditures moving to the Road Fund which has helped keep the tax increase low.

<b>PARKS, RECREATION, AND CULTURE</b>	<b>BUDGET WITHOUT TAX INCREASE</b>	<b>PROPOSED BUDGET</b>	<b>BUDGET CHANGE</b>
PARKS	\$1,540,400	\$1,660,000	\$119,600
RECREATION	\$1,252,000	\$1,289,000	\$37,000
COMMUNITY EVENTS	\$212,000	\$212,000	\$0
CEMETERY	\$523,000	\$549,000	\$26,000
<b>TOTAL PARKS, RECREATION, AND CULTURE</b>	<b>\$3,527,400</b>	<b>\$3,710,000</b>	<b>\$182,600</b>

**Impact of Tax Increase** – Parks will complete capital projects with the tax increase and replacement of mowers and other equipment.

	<b>BUDGET WITHOUT TAX INCREASE</b>	<b>PROPOSED BUDGET</b>	<b>BUDGET CHANGE</b>
<b>TRANSFERS &amp; NON-DEPARTMENTAL</b>			
TRANSFERS & NON-DEPARTMENTAL	\$1,239,159	\$887,918	-\$351,241
<b>TOTAL TRANSFER TO DEBT SERVICES</b>	<b>\$1,239,159</b>	<b>\$887,918</b>	<b>-\$351,241</b>

**Impact of Tax Increase** – The general fund will transfer money to Debt Services to pay for the Kaysville Field House collaboration with Davis County School District

	<b>BUDGET WITHOUT TAX INCREASE</b>	<b>PROPOSED BUDGET</b>	<b>BUDGET CHANGE</b>
<b>Total Budget Impact</b>	<b>\$24,813,008</b>	<b>\$25,615,918</b>	<b>\$802,910</b>

RESOLUTION NO 26-

A RESOLUTION ADOPTING A PROPERTY TAX LEVY FOR FISCAL YEAR 2027  
SUBJECT TO A TRUTH IN TAXATION HEARING AND ADOPTION OF THE  
FINAL BUDGET

WHEREAS, Utah law authorizes municipalities to levy property taxes for municipal purposes; and

WHEREAS, the City Council has considered the needs of the city for Fiscal Year 2027; and

WHEREAS, the City Council has determined that revenues generated by the certified tax rate are insufficient to fund the municipal services and capital needs; and

WHEREAS, the City has complied with all notice, publication, and hearing requirements related to adopting the tentative and interim budgets; and

WHEREAS, the City will comply with all notice, publication, and hearing requirements related to the adoption of the final budget including holding a Truth in Taxation hearing on August 6, 2026 at 7:00p.m; and

WHEREAS, the City Council finds that adoption of the property tax levy described herein is in the public interest.

NOW, THEREFORE, BE IT RESOLVED BY THE KAYSVILLE CITY COUNCIL:

1. The City Council hereby adopts a property tax levy for Fiscal Year 2027 that exceeds the certified tax rate and is projected to generate approximately \$802,910 in additional property tax revenue, excluding revenue attributable to new growth.
2. The City Council authorizes the levy to be certified at the rate necessary to generate the revenue approved herein.
3. City staff is hereby authorized and directed to provide all information and certifications necessary for implementation of the levy in compliance with applicable state law.
3. The effective date of this resolution shall be the date of adoption.

APPROVED and ADOPTED this 18<sup>th</sup> day of June 2026.

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Tamara Tran  
Mayor

ATTEST:

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Annemarie Plaizier  
City Recorder



**KAYSVILLE CITY  
REDEVELOPMENT AGENCY BOARD  
NOTICE OF MEETING AND AGENDA**

NOTICE IS HEREBY GIVEN that a meeting of the Governing Board of the Redevelopment Agency of Kaysville City, Utah (the “Authority”) will be held on Thursday, June 18, 2026 at 7:30 p.m. or as soon as the City Council Meeting adjourns in the Council Chambers in Kaysville City Hall at 23 East Center Street, Kaysville, Utah.

The agenda shall be as follows:

1. Opening
2. A Resolution adopting the budget for the Kaysville City Redevelopment Agency for Fiscal Year 2027
3. Adjournment

Kaysville City is dedicated to a policy of non-discrimination in admission to, access to, or operations of its programs, services, or activities. If you need special assistance due to a disability, please contact the Kaysville City Offices at (801) 546-1235 at least 24 hours in advance of the meeting to be held.

I hereby certify that I posted a copy of the foregoing Notice and Agenda at Kaysville City Hall, Kaysville City website at [www.kaysville.gov](http://www.kaysville.gov), and the Utah Public Notice website at [www.utah.gov/pmn](http://www.utah.gov/pmn). Posted on June 12, 2026.

Annemarie Plaizier  
Agency Secretary

RESOLUTION NO 26-

A RESOLUTION ADOPTING A BUDGET FOR THE KAYSVILLE CITY REDEVELOPMENT AGENCY FOR FISCAL YEAR 2027.

WHEREAS, the Kaysville City Redevelopment Agency has been created to transact the business and exercise all powers provided in the Limited Purpose Local Government Entities – Community Development and Renewal Agencies Act, (the “Act”) Title 17C of the Utah Code, as amended; and

WHEREAS the “Act” requires the Agency to adopt a budget each fiscal year;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE KAYSVILLE CITY REDEVELOPMENT AGENCY:

1. The Kaysville City Redevelopment Agency Budget for FY 2027 is hereby adopted and attached hereto as Exhibit A – Kaysville Redevelopment Agency Fiscal Year 2027 Budget.
2. This Resolution shall take effect upon the date of adoption.

APPROVED and ADOPTED this 18th day of June 2026.

\_\_\_\_\_  
Tamara Tran  
Chair, Agency Board

ATTEST:

\_\_\_\_\_  
Annemarie Plaizier  
Secretary



# Kaysville City

**FY 2027**

**Modified**

**Tentative Budget**

**RDA Fund**

**Kaysville City Revenue and Expenditure Summary**  
**Redevelopment Agency Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>TAXES</i>	\$ 124,727	\$ 131,840	\$ -	\$ 130,000	\$ 130,000	\$ -
<i>GRANT PROCEEDS</i>		\$ -		\$ -	\$ -	\$ -
<i>MISCELLANEOUS</i>	\$ 38,492	\$ 36,241	\$ 16,236	\$ 2,000	\$ 2,000	\$ -
<b>Total Revenues</b>	\$ 163,219	\$ 168,081	\$ 16,236	\$ 132,000	\$ 132,000	\$ -

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenditures</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OPERATING</i>	\$ 7,393	\$ 15,000	\$ -	\$ 70,000	\$ 70,000	\$ -
<i>CAPITAL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>TRANSFERS AND FUND BALANCE</i>	\$ -	\$ -	\$ -	\$ 62,000	\$ 62,000	\$ -
<b>Total Expenditures</b>	\$ 7,393	\$ 15,000	\$ -	\$ 132,000	\$ 132,000	\$ -

<b>TOTAL REVENUES OVER EXPENDITURES</b>	\$ 155,826	\$ 153,081	\$ 16,236	\$ -	\$ -	\$ -
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**Budget Worksheet  
Fiscal Year 2027  
REDEVELOPMENT AGENCY  
SPECIAL REVENUE FUND**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

REVENUE							
20-30-125	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
20-31-100	CURRENT YEAR PROPERTY TAXES	124,727	131,840	-	130,000	130,000	130,000
20-38-100	INTEREST EARNINGS	38,492	36,241	16,236	2,000	2,000	2,000
20-38-600	GRANT PROCEEDS	-	-	-	-	-	-
20-38-800	SALE OF PROPERTY	-	-	-	-	-	-
20-38-900	RDA SUNDRY REVENUES	-	-	-	-	-	-
20-39-990	FUND BALANCE - REV	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>163,219</b>	<b>168,081</b>	<b>16,236</b>	<b>132,000</b>	<b>132,000</b>	<b>132,000</b>
GENERAL ADMINISTRATION							
20-40-100	DISCOUNT ON SALE	-	-	-	-	-	-
20-40-101	CLOSING COSTS	-	-	-	-	-	-
20-40-210	BOOKS, SUB., AND MEMBERSHIPS	500	-	-	-	-	-
20-40-310	PROFESSIONAL & TECHNICAL	6,893	14,500	-	20,000	20,000	20,000
20-40-470	INTEREST EXPENSE	-	-	-	-	-	-
20-40-480	RDA EXPENSES	-	500	-	50,000	50,000	50,000
20-40-990	FUND BALANCE - EXP	-	-	-	62,000	62,000	62,000
<b>TOTAL GENERAL ADMINISTRATION</b>		<b>7,393</b>	<b>15,000</b>	<b>-</b>	<b>132,000</b>	<b>132,000</b>	<b>132,000</b>
<b>TOTAL RDA FUND REVENUES</b>		<b>163,219</b>	<b>168,081</b>	<b>16,236</b>	<b>132,000</b>	<b>132,000</b>	<b>132,000</b>
<b>TOTAL RDA FUND EXPENSES</b>		<b>7,393</b>	<b>15,000</b>	<b>-</b>	<b>132,000</b>	<b>132,000</b>	<b>132,000</b>
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>		<b>155,826</b>	<b>153,081</b>	<b>16,236</b>	<b>-</b>	<b>-</b>	<b>-</b>



**KAYSVILLE CITY  
MUNICIPAL BUILDING AUTHORITY BOARD  
NOTICE OF MEETING AND AGENDA**

NOTICE IS HEREBY GIVEN that a meeting of the Governing Board of the Municipal Building Authority of Kaysville City, Utah (the “Authority”) will be held on Thursday, June 18, 2026 at 7:35 p.m. or as soon as the Redevelopment Agency Board Meeting adjourns in the Council Chambers in Kaysville City Hall at 23 East Center Street, Kaysville, Utah.

The agenda shall be as follows:

1. Opening
2. A Resolution adopting the budget for the Kaysville City Municipal Building Authority for Fiscal Year 2027
3. Adjournment

Kaysville City is dedicated to a policy of non-discrimination in admission to, access to, or operations of its programs, services, or activities. If you need special assistance due to a disability, please contact the Kaysville City Offices at (801) 546-1235 at least 24 hours in advance of the meeting to be held.

I hereby certify that I posted a copy of the foregoing Notice and Agenda at Kaysville City Hall, Kaysville City website at [www.kaysville.gov](http://www.kaysville.gov), and the Utah Public Notice website at [www.utah.gov/pmn](http://www.utah.gov/pmn). Posted on June 12, 2026.

Annemarie Plaizier  
Agency Secretary

RESOLUTION NO 26-

A RESOLUTION ADOPTING A BUDGET FOR THE KAYSVILLE CITY  
MUNICIPAL BUILDING AUTHORITY FOR FISCAL YEAR 2027.

WHEREAS, the Municipal Building Authority of Kaysville City desires to adopt a budget for the purpose of accounting for expenditures related to the Municipal Building Authority.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF THE KAYSVILLE  
CITY MUNICIPAL BUILDING AUTHORITY:

1. The Kaysville City Municipal Building Authority Budget for FY 2027 is hereby adopted and attached hereto as Exhibit A – Kaysville City Fiscal Year 2027 Municipal Building Authority Budget.
2. This Resolution shall take effect upon the date of adoption.

APPROVED and ADOPTED this 18th day of June 2026.

\_\_\_\_\_  
Tamara Tran  
Chair, Municipal Building Authority

ATTEST:

\_\_\_\_\_  
Annemarie Plaizier  
Secretary



# Kaysville City

**FY 2027**

**Modified**

**Tentative Budget**

**MBA Fund**

**Kaysville City Revenue and Expenditure Summary**  
**Municipal Building Authority Fund - Modified Budget**  
**Fiscal Year 2027**

	6/30/2024	6/30/2025	12/31/2025	6/30/2026	6/30/2027	\$ Diff
<b>Revenues</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>MBA LEASE REVENUE</i>	\$ 710,000	\$ 711,786	\$ -	\$ 718,890	\$ -	\$ (718,890)
<i>INTEREST EARNINGS</i>	\$ 16,251	\$ 15,666	\$ 7,088	\$ -	\$ -	\$ -
<i>OTHER REVENUE</i>	\$ 0	\$ 127	\$ -	\$ -	\$ 722,600	\$ 722,600
Total Revenues	\$ 726,251	\$ 727,579	\$ 7,088	\$ 718,890	\$ 722,600	\$ 3,710

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<b>Expenditures</b>	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
<i>PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OPERATING</i>	\$ 4,010	\$ 4,000	\$ 4,018	\$ 4,000	\$ 4,000	\$ -
<i>CAPITAL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>POLICE STATION DEBT SERVICE</i>	\$ 370,738	\$ 373,708	\$ 16,638	\$ 378,575	\$ 382,100	\$ 3,525
<i>CITY HALL DEBT SERVICE</i>	\$ 334,403	\$ 334,078	\$ 28,174	\$ 336,315	\$ 336,500	\$ 185
Total Expenditures	\$ 709,150	\$ 711,786	\$ 48,829	\$ 718,890	\$ 722,600	\$ 3,710

<b>TOTAL REVENUES OVER EXPENDITURES</b>	<b>\$ 17,101</b>	<b>\$ 15,793</b>	<b>\$ (41,741)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**Budget Worksheet**  
**Fiscal Year 2027**  
**MUNICIPAL BUILDING**  
**AUTHORITY**

	6/30/2024 FY 24	6/30/2025 FY 25	12/31/2025 FY 26	6/30/2026 FY 26	6/30/2027 FY 27		
	Actual	Actual	YTD - Actual	Budget	Tentative Budget	Modified Budget	Final Budget

REVENUE							
25-30-125	TRANSFER FROM CAPITAL PROJECTS	-	-	-	-	352,694	352,694
25-30-130	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
25-30-150	GENERAL FUND LEASE PAYMENT	-	-	-	-	-	-
25-33-600	STATE GRANTS	-	-	-	-	-	-
25-38-100	INTEREST EARNINGS	16,251	15,666	7,088	-	-	-
25-39-500	PROCEEDS FROM BONDS	-	-	-	-	-	-
25-39-540	MBA LEASE REVENUE	710,000	711,786	-	718,890	126,000	-
25-39-990	FUND BALANCE - REV	-	-	-	-	243,906	369,906
25-39-800	MISCELLANEOUS	-	127	-	-	-	-
<b>TOTAL REVENUE</b>		<b>726,251</b>	<b>727,579</b>	<b>7,088</b>	<b>718,890</b>	<b>722,600</b>	<b>722,600</b>
EXPENDITURES							
25-54-310	PROFESSIONAL & TECHNICAL	-	-	18	-	-	-
25-54-480	SPECIAL SUPPLIES	10	-	-	-	-	-
25-54-750	CONSTRUCTION CONTRACT	-	-	-	-	-	-
25-54-910	TRUSTEE EXPENSE	4,000	4,000	4,000	4,000	4,000	4,000
25-54-920	POLICE STATION DEBT SERVICE	326,000	335,000	-	343,000	352,000	352,000
25-54-921	POLICE STATION DEBT INTEREST	44,738	38,708	16,638	35,575	30,100	30,100
25-54-940	CITY HALL PROJECT DEBT SERVICE	266,000	272,000	-	278,000	284,000	284,000
25-54-941	CITY HALL PROJECT INTEREST	68,403	62,078	28,174	58,315	52,500	52,500
<b>TOTAL EXPENDITURES</b>		<b>709,150</b>	<b>711,786</b>	<b>48,829</b>	<b>718,890</b>	<b>722,600</b>	<b>722,600</b>
<b>TOTAL MBA REVENUES</b>		<b>726,251</b>	<b>727,579</b>	<b>7,088</b>	<b>718,890</b>	<b>722,600</b>	<b>722,600</b>
<b>TOTAL MBA EXPENSES</b>		<b>709,150</b>	<b>711,786</b>	<b>48,829</b>	<b>718,890</b>	<b>722,600</b>	<b>722,600</b>
<b>DIFFERENCE IN REVENUES AND EXPENSES</b>		<b>17,101</b>	<b>15,793</b>	<b>(41,741)</b>	<b>-</b>	<b>-</b>	<b>-</b>